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MANUAL
FOR THE
PENITENTIARY DEPARTMENT
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1902



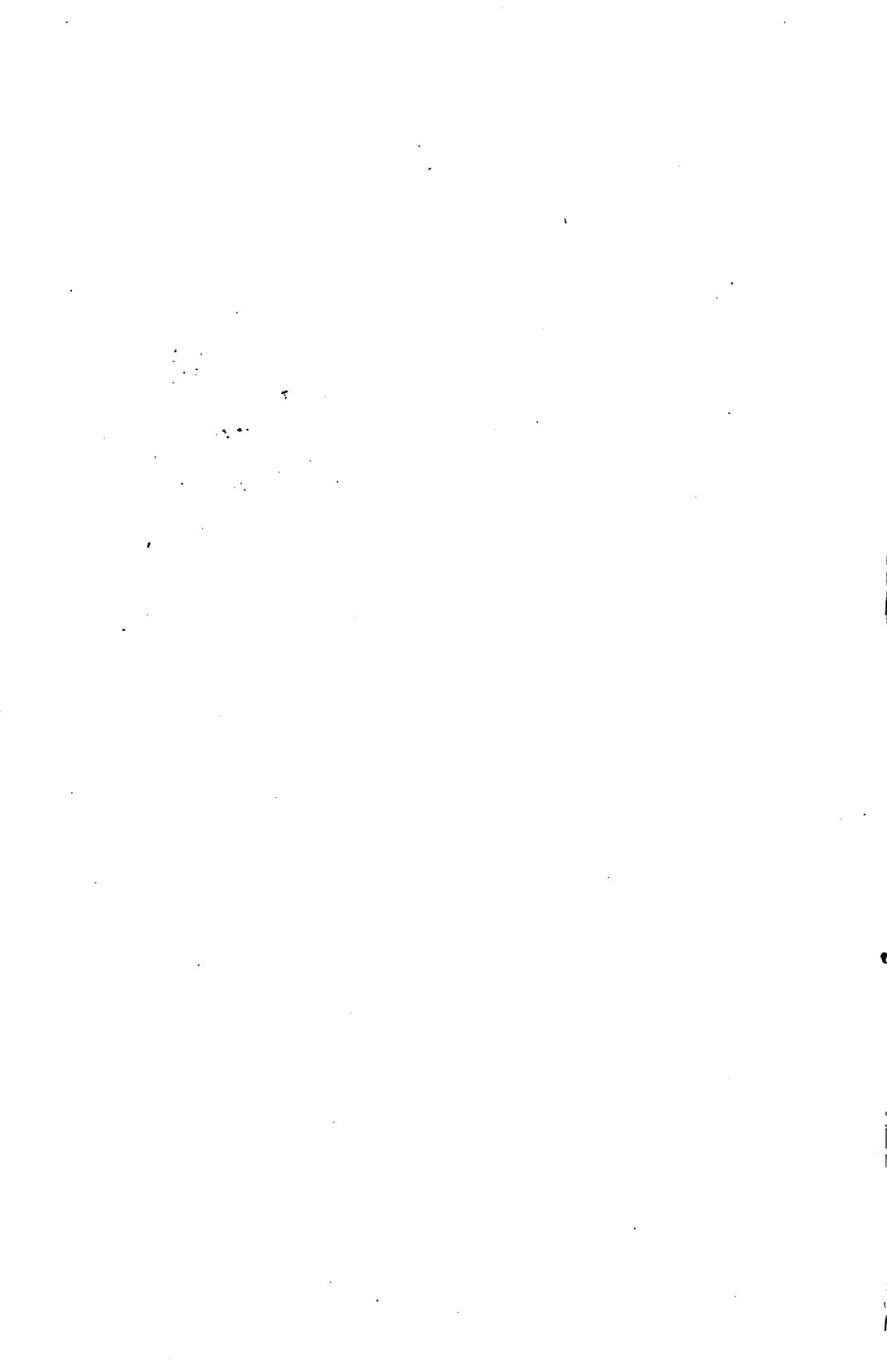


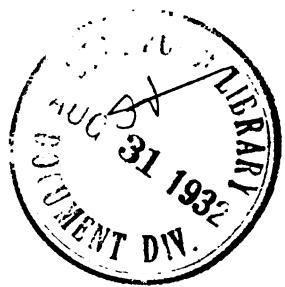
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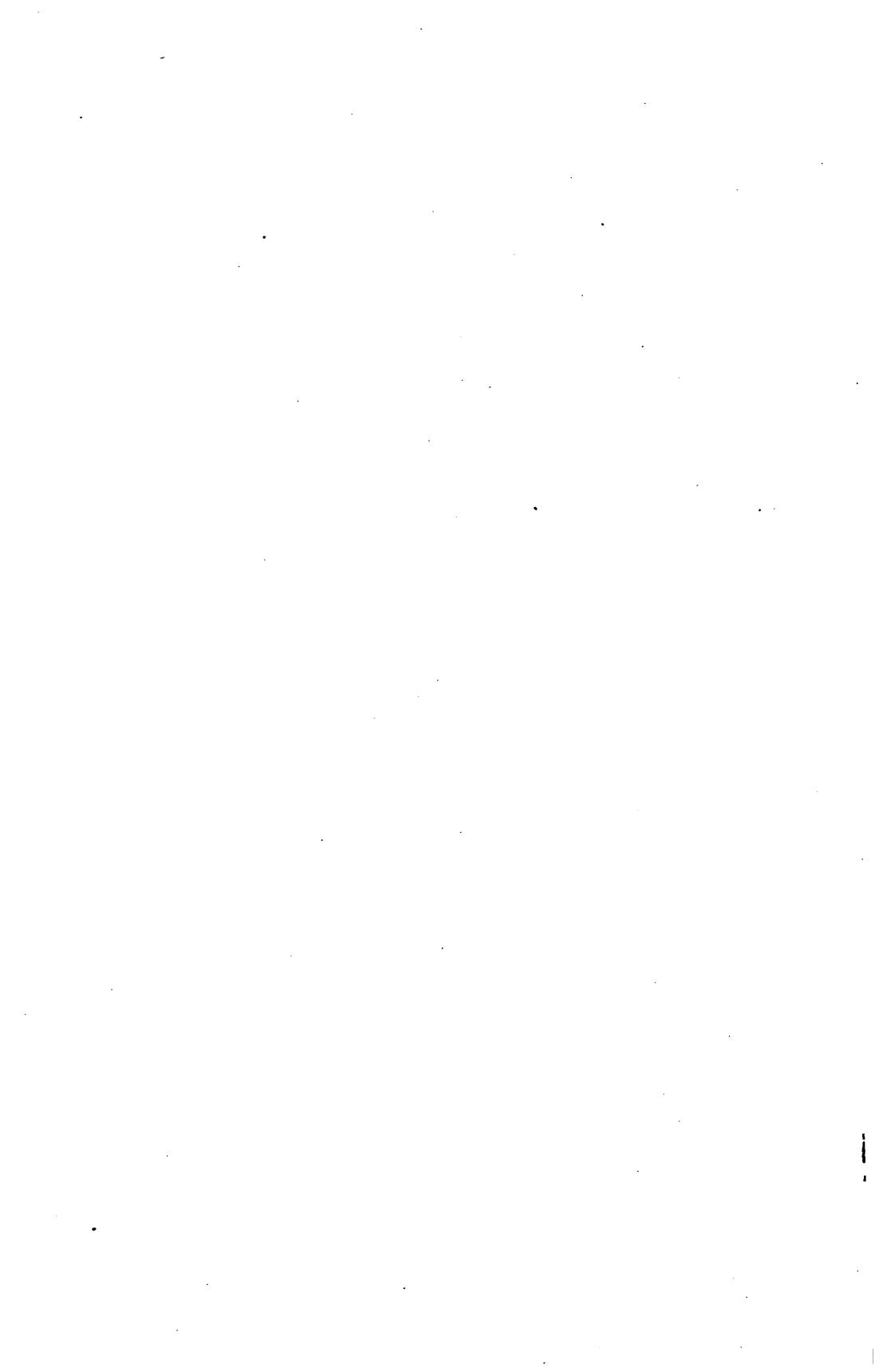
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MANUAL

FOR THE

SUBSISTENCE DEPARTMENT.

PUBLISHED BY AUTHORITY OF THE SECRETARY OF WAR

FOR USE IN THE

ARMY OF THE UNITED STATES.

Revised to include April 7, 1902.

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WAR DEPARTMENT,

Document No. 156.

SUBSISTENCE DEPARTMENT.

WHEN I COME BACK

WAR DEPARTMENT,
Washington, D. C., April 7, 1902.

This Manual for the Subsistence Department is published for the information and guidance of all concerned; it will not be modified except by specific authority given in each case.

ELIHU ROOT,
Secretary of War.

O. C. G.—113192

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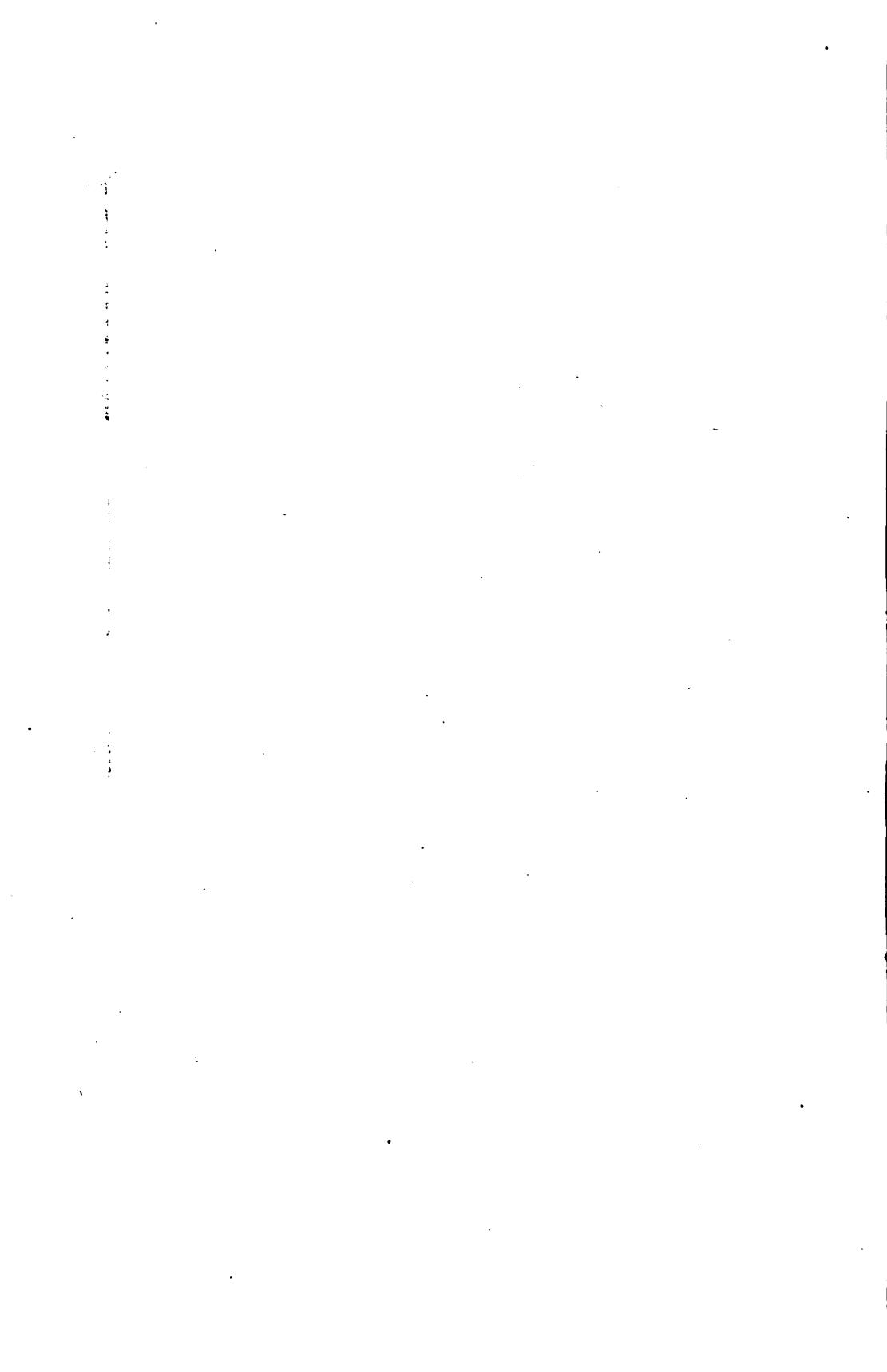


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MANUAL FOR THE SUBSISTENCE DEPARTMENT.

GENERAL PROVISIONS.

1. The manuals concerning the several staff departments will contain, besides extracts from general regulations, such rules as have special application; but no regulations, orders, or instructions will be embodied therein which are in conflict with the Regulations for the Army.—*Decision Sec. of War, Oct. 31, 1895.*
2. Regulations for the government of the Subsistence Department, prepared and published under the authority of the Secretary of War, are distributed to its officers by the Commissary General.—*A. R., p. 184, note 1.*
3. The supply of the Army, and the direction of the expenditures of the appropriations for its support, are by law intrusted to the Secretary of War. He exercises control through the bureaus of the War Department. He determines where and how particular supplies shall be purchased, delivered, inspected, stored, and distributed.—*A. R., 821. Vide Rev. Stats., 216, 217, 219, 220.*
4. The functions assigned to any officer in Army Regulations by title of office devolve upon the officer acting in his place, except when otherwise specified.—*A. R., 15.*
5. An officer who succeeds to any command or duty stands in regard to his duties in the same situation as his predecessor. The officer relieved will turn over to his successor all orders in force at the time and all the public property and funds pertaining to his command or duty, and will receive therefor duplicate receipts showing the condition of each article.—*A. R., 16.*
6. An officer of the Subsistence Department, though eligible to command, according to his rank, shall not assume command of troops unless put on duty under orders which specially so direct, by authority of the President.—*A. R., 17.*
7. Staff officers not serving under department commanders will apply to the War Department for orders directing necessary travel on public business.—*A. R., 81.*
8. The general depots of supply are exempted from the supervision of department commanders except in cases of emergencies.—*A. R., 208.*
9. Staff officers assigned to the command of an officer are under his supervision and control in all matters pertaining to or affecting the command which are not specially excepted therefrom by the regulations or orders of the War Department.—*A. R., 826.*
10. Commanders of departments, in order to avoid unnecessary clerical labor and accumulation of papers, will call upon officers under their orders for only such abstracts or reports, in addition to those required by regulations, as may be needed for proper administration.—*A. R., 827.*
11. It is made the duty of commanding officers to cause returns, requisitions, and estimates pertaining to their respective commands to be promptly made and forwarded; and they will carefully examine estimates and requisitions, and satisfy themselves that money or articles asked for are in amount, quantity, and kind actually required for the public service during the period covered.—*A. R., 828, 829.*

12. The Army of the United States shall include a Subsistence Department which shall consist of one Commissary General with the rank of brigadier general, three assistant commissaries general with the rank of colonel, four deputy commissaries general with the rank of lieutenant colonel, nine commissaries with the rank of major, twenty-seven commissaries with the rank of captain, mounted, and the number of commissary sergeants now authorized by law, who shall hereafter be known as post commissary sergeants: *Provided*, That all vacancies in the grades of colonel, lieutenant colonel, and major, created or caused by this section, shall be filled by promotion, according to seniority, as now prescribed by law. That to fill original vacancies in the grade of captain, created by this act, in the Subsistence Department, the President is authorized to appoint officers of volunteers commissioned in the Subsistence Department, since April twenty-first, eighteen hundred and ninety-eight.—*Secs. 1 and 17, Act of Feb. 21, 1901.* (G. O. No. 9, A. G. O., 1901.) *Vide Rev. Stats., 1140.*

13. The Subsistence Department, under the direction of the Secretary of War, provides for the distribution and expenditure of funds appropriated for subsisting enlisted men, and for purchasing articles kept for sale to officers and enlisted men. The Commissary General furnishes lists of articles authorized to be kept for sale, and gives instructions for procuring, distributing, issuing, selling, and accounting for all subsistence supplies.—*A. R., 1951.*

14. Inspectors general and acting inspectors general will, from time to time, designate the articles which, in their opinion, should be procured and kept for sale by the Subsistence Department to officers and enlisted men. These recommendations will be submitted to the Secretary of War for his action.—*A. R., 964.*

15. No officer belonging to the Subsistence Department, or doing the duty of a subsistence officer, shall be concerned, directly or indirectly, in the purchase or sale of any article entering into the composition of the ration allowed to troops in the service of the United States, or of any article designated by the inspectors general of the Army, and furnished for sale to officers and enlisted men at cost prices, or of tobacco furnished for sale to enlisted men, except on account of the United States; nor shall any such officer take or apply to his own use any gain or emolument for negotiating or transacting any business connected with the duties of his office, other than that which may be allowed by law.—*Sec. 1150, Rev. Stats.*

16. Copies of general orders and circulars from the office of the Adjutant General of the Army are furnished by division and department commanders to all officers on duty, at their headquarters; post commissaries, through commanding officers of their posts; regimental commissaries, through their regimental commanders; officers of the staff departments, through the chiefs of their respective departments. Special orders from the office of the Adjutant General of the Army are furnished chief commissaries of divisions and departments by the respective commanders. Extracts of special orders are furnished to all concerned only, either direct or through the immediate commander.—*A. R., 867.*

CHIEF COMMISSARIES.

17. The chief commissary of a division, under the direction of the division commander, will have general supervisory direction and control over the commissaries in his division.—*G. O. No. 110, A. G. O., 1898.*

18. The staff of a department commander includes a chief commissary, to be detailed by the Secretary of War from officers of the Subsistence Department or officers of the line detailed by the Secretary of War to act in their stead. Such chief commissary will have charge of the depot of his department at the place where headquarters are located, and will when practicable make purchases.—*A. R., 214, as amended by G. O. No. 140, A. G. O., 1901.*

19. Chief commissaries are informed of the quantities and conditions of supplies at the posts in their departments, and of the amounts of subsistence funds thereat, by means of the monthly reports of subsistence stores and funds (Form 60) rendered to them. They should not, as a rule, require copies of accounts current, or of returns, from the posts, as the information needed from such papers is given in the monthly reports (Form 60). This paragraph applies also to the independent posts situated within the geographical limits of their respective departments.—*Regs. Subs. Dept.*

20. The chief commissary of a department causes to be transcribed into the commissary books kept in his office the information concerning subsistence supplies at the posts, contained in the monthly reports of subsistence stores (Form 60). With the aid of these commissary books, the requisitions from the various posts are revised by him, care being taken to keep the posts supplied, in proper proportions for issues, travel rations, emergency rations, and sales, with enough provisions for use, but with as little for deterioration as possible. The important duty of revising requisitions with reference to the information shown by the commissary books should be performed in person by chief commissaries, and not be delegated to other persons.—*Regs. Subs. Dept.*

21. Chief commissaries who are required to carefully revise the estimates and requisitions for money and supplies for their commands receive from their commanders timely instructions as to all contemplated movements of troops and as to any probable increase or diminution of the garrison at any particular post, that a proper and economical distribution of supplies may be made.—*Regs. Subs. Dept.* *Vide G. O. No. 61, A. G. O., 1901.*

22. Chief commissaries will from time to time communicate to the Commissary General such information as they may deem important regarding the resources of the country in which they serve, and make recommendations concerning the purchasing stations from which supplies should be procured for posts, giving the routes of shipment and cost of transportation.—*Regs. Subs. Dept.* *Vide A. R., 890.*

23. Chief commissaries will suggest to the Commissary General what articles should be erased from the list of staples and furnished as exceptional articles, or the reverse, giving their reasons therefor. They will also suggest, from time to time, the articles which, in their opinion, should be added to or taken from the list of stores to be called for on the monthly requisitions.—*Regs. Subs. Dept.*

24. Chief commissaries will make calls upon purchasing commissaries designated by the Commissary General for funds and supplies for posts and stations supervised by them; and, under instructions from the Commissary General, they will furnish funds and supplies to posts within their departments which are exempted from the supervision of department commanders.—*Regs. Subs. Dept.* *Vide A. R., 1353.*

25. A chief commissary will ordinarily call for full packages, but may call for less than the usual commercial or trade package when, in his opinion, the sending of a full package is liable to overstock a post, or when the full package is not likely to be consumed in the current requisition period and the contents are of a kind that will not keep in good condition for more than one requisition period. When the usual commercial or trade packages are unsuited for wagon transportation or the field service which they may be required to undergo, special packages, suited to the purpose, may be called for, in which case they will be fully described for the guidance of the purchasing officer.—*Regs. Subs. Dept.*

26. Chief commissaries should not request any further supply of an article to be sent to a post when the commissary book of that post shows that a particular variety or size of an article has remained on hand from month to month without material reduction by sales, unless there is a reasonable prospect that the

quantity on hand or the neglected variety or size will be consumed.—*Regs. Subs. Dept.*

27. Chief commissaries should not call upon purchasing commissaries for articles except such as they are informed that the latter have authority to purchase, but where chief commissaries consider other articles to be necessary, they will make application to the Commissary General, giving reasons, and recommend the purchasing stations from which the articles should be sent.—*Regs. Subs. Dept.*

28. Should an article of the ration become unexpectedly exhausted at a post, a chief commissary may, in his discretion, either direct the issue of some other component of the ration or of articles on hand of equal money value, in lieu of the deficient article, or direct the purchase of such article by the commissary at the post.—*Regs. Subs. Dept.*

29. Chief commissaries, in emergencies arising under instructions given by department commanders where there is not time to obtain needed "components of the ration" or "travel rations" from usual sources of supply, are authorized and directed to call upon the purchasing commissaries, who, in their opinion, can most expeditiously furnish the desired stores to the points where wanted; and purchasing commissaries will furnish the stores accordingly. Consultation with department commanders in anticipation of such instructions will often provide against the making of such calls. See last clause of A. R. 880. Chief commissaries will report to the Commissary General each emergency call of the above character made by them, with full explanation as to what constituted the emergency.—*Cir. Letter, O. C. G., Nov. 20, 1896.*

30. Chief commissaries, being well informed as to the restrictions which bind the purchasing commissaries in the matter of advertising before purchasing, are enjoined to use all possible foresight with respect to the wants of their departments, with the aim of avoiding, if possible, the necessity of making any purchases on less than ten days' advertising by the purchasing officers on whom they call for supplies, their attention in this connection being called to the provision of A. R. 880, which states that they "will receive from their commanders timely instructions as to all contemplated movements of troops and as to any probable increase or diminution of the garrison at any particular post." They are expected to seek such instructions whenever they have reason to believe that a movement of troops is contemplated, without waiting the slower and sometimes uncertain processes of routine, and, whenever practicable, to time their calls on the purchasing officers with special reference to the advertising regulations by which those officers are bound. In fine, all proper expedients will be resorted to to diminish the number of purchases being made on less than ten full days' advertising.—*Cir. Letter, O. C. G., Oct. 14, 1896.*

NOTE.—For the action required of a chief commissary in the matter of advertising when he authorizes a commissary at a post to make a purchase of supplies, vide "Advertising."

31. Chief commissaries are authorized to pay the vouchers of recruiting officers, and vouchers for commutation of rations to soldiers on detached service, or to designate the nearest purchasing commissary to whom they should be sent for payment. They will, themselves, make payments of commutation due under the appropriation of a fiscal year last past, when available funds are not on hand at posts.—*Regs. Subs. Dept.*

NOTE.—For instructions in regard to the action required of chief commissaries in the matter of the commutation of the fresh vegetable portion of the ration, vide "Ration;" A. R., 1884; Circular No. 25, A. G. O., 1901; Circular No. 8, O. C. G., 1901.

32. Chief commissaries will see that proper receptacles with locks are provided for the preservation of small articles, such as brushes, combs, pencils, pens, towels, etc. If the receptacles are not provided by the Quartermaster's

Department, they should be supplied at the expense of the Subsistence Department.—*Regs. Subs. Dept.*

33. Chief commissaries will keep informed as to the character and capacity of storehouses at posts and report all cases of insufficient or unsatisfactory storage, and to this end commissaries at posts will promptly advise chief commissaries of insufficient or unsatisfactory storage at posts.—*Regs. Subs. Dept.*

34. Chief commissaries of departments will keep themselves informed concerning the condition of the subsistence property at the posts in their departments, and will require on the semiannual requisitions for such property, information which will enable them to determine whether articles out of repair can be economically repaired, and will cause all such repairs to be made when, in their opinion, deemed judicious. They will not send any new articles to posts to replace any on hand that can be repaired.—*Regs. Subs. Dept.*

35. Chief commissaries are authorized to expend the necessary amount of subsistence funds for washing towels, and for the purchase of ice for use in their offices, without referring the matter to the Commissary General for special authority.—*Regs. Subs. Dept.*

NOTE.—For a list of the subsistence property which a chief commissary may provide for use in his office, vide "Subsistence Property," under heading of "Supplies."

36. Chief commissaries will forward to the Commissary General and to each chief commissary of other departments, as soon as practicable after issue, copies of all orders and circulars affecting subsistence duties issued from the headquarters of the departments in which they are serving.—*Regs. Subs. Dept.*

37. Chief commissaries of departments in the Philippines will cause all moneys belonging to the appropriation of an expired fiscal year not needed at a post to meet outstanding liabilities at the post to be transferred without unnecessary delay to themselves; and they will from time to time transfer to the chief commissary of the division all moneys of such appropriations which they may no longer need for meeting outstanding obligations.—G. O. No. 9, A. G. O., 1902.

NOTE.—For instructions to be observed by the chief commissary of the Division of the Philippines in regard to the disposition of funds of an expired fiscal year remaining to his official credit and in his personal possession, vide "Funds," G. O. No. 9, A. G. O., 1902.

38. Reports on Form 68 are required to be made to the Commissary General, through the chief commissaries of departments and division in the Philippines, by officers who are relieved from subsistence duty therein.—G. O. No. 9, A. G. O., 1902. *Vide "Reports."*

39. The chief commissary of the Division of the Philippines and the chief commissaries of departments in the Philippines will keep a record in their offices of all officers who are shown by the reports rendered on Form 68 to have been relieved from subsistence duty before turning over to another officer or depositing to the credit of the Treasurer of the United States the balances of subsistence funds for which they are responsible, and will take appropriate measures for securing from such officers the transfer or deposit at the earliest practicable date, invoking if necessary the aid of the department or division commander.—G. O. No. 9, A. G. O., 1902.

40. Chief commissaries of departments in the Philippines will see that officers serving in their departments mail their accounts and returns promptly, and to this end will require a strict compliance with instructions contained on Form 60. In cases of unusual or persistent delay in rendering accounts or returns chief commissaries will call for explanation of such delay and will bring such cases as merit it to the attention of the department commander for his action, reporting the fact of such submission to the Commissary General through the chief commissary of the division.—G. O. No. 9, A. G. O., 1902.

PURCHASING COMMISSARIES.

41. Purchasing commissaries make purchases of supplies in accordance with Article LVI, A. R., and distribute them as directed. Upon direct calls of chief commissaries they transfer to commissaries of posts and stations such funds from the appropriation "Subsistence of the Army" and such authorized subsistence supplies as chief commissaries, under instructions from department commanders, deem necessary.—*A. R. 1952, as amended by G. O. No. 165, A. G. O., 1901.*

42. Officers of the staff departments assigned to the charge of general depots, or to the duty of purchasing supplies for troops not included in the military department in which they are located, will submit to the department commander such estimates only as relate to the service under his command. In all other matters they will communicate directly with the chiefs of their bureaus.—*A. R. 831.*

43. Purchasing commissaries and officers on duty at general depots of supply, whether reporting by letter to department commanders or not, are subject to their orders for court-martial or other duty in an emergency only.—*A. R. 208, 209.*

44. A purchasing commissary will purchase only such articles as are authorized by the Commissary General, and only for such posts as are designated by him. If called upon to send articles not so authorized, he will inform the chief commissary making the call. As far as practicable supplies should be purchased from first hands.—*Regs. Subs. Dept.*

45. Stores for use on Government transports will be obtained by transport commissaries by requisition upon purchasing commissaries at or nearest to the ports of arrival or departure at which replenishment is necessary, and purchasing commissaries will transfer such stores on invoices and receipts, forwarding a copy of each invoice to the superintending commissary of the transport service. Purchasing commissaries will be guided by a sound discretion as to the character and quantity of subsistence stores to be furnished by them to transports for use of the saloon messes thereon.—*Cir. Letter, O. C. G., April 14, 1900.*

46. Purchasing commissaries pay all proper vouchers referred to them by chief commissaries for payment.—*Regs. Subs. Dept.*

47. Each purchasing commissary will, on or before the third day of each month, transmit to all other purchasing commissaries, and chief commissaries who are not purchasing commissaries, and to the Commissary General, a price list of the subsistence stores on Form 57 (entering thereon the amount expended monthly for exceptional articles immediately succeeding the prices of the staple articles) purchased by him during the preceding month.—*Regs. Subs. Dept. Vide Cir. Letters, O. C. G., Apr. 11, 1896, and July 2, 1897.*

48. In order that the monthly price lists of subsistence stores (Form 57) furnished the office of the Commissary General may be uniform, it is suggested that in describing supplies on price lists, the name, title, brand, or whatever other expression is commonly used to designate the article in question, together with the name of the manufacturer (if known) be entered thereon, in order that the Commissary General may readily ascertain the comparative price and quality at various stations, should the same articles be purchased at several places. Canned and salt meats should be described by the name of the packer; flour, by the name and place of business of miller; vegetables, by name and locality where grown; fruit, canned, by brand, name of packer and place of business, and so on.—*Cir. Letter, O. C. G., Apr. 11, 1896.*

49. All purchasing commissaries are authorized to expend the necessary amount of subsistence funds for washing towels, and for the purchase of ice

for use in their offices, without referring the matter to the Commissary General for special authority.—*Cir. Letter, O. C. G., May 19, 1899.*

NOTE.—For list of subsistence property authorized for the use of purchasing commissaries, vide "Subsistence Property" under "Supplies," Circular No. 2, O. C. G., 1901. For inspections to be made by them, or under their direction, vide "Inspectors and Inspections." For personal reports to be rendered by them, vide "Reports."

50. The following conditions and instructions to bidders, as applicable to advertisements, etc., issued by purchasing commissaries will generally answer all requirements, except in special cases, which should be treated according to their necessities:

OFFICE PURCHASING COMMISSARY, UNITED STATES ARMY,

_____, 19___.

The following conditions and instructions to bidders for subsistence supplies, pertaining to advertisements issued from this office, are furnished for the information and guidance of all concerned:

Supplies to be the best of the quality desired.

Articles must be equal to standards prescribed by the purchasing officer, who reserves the right to determine whether an article offered under a bid, or presented for delivery under an award, is equal to the standard. Information concerning standards to be obtained upon application to this office. No samples are provided for distribution.

All stores and packages are subject to inspection by Government inspectors at any time during process of manufacture or packing, and again at date and place of delivery.

Actual net weight, measure, or number, at the time of acceptance and delivery, is to be the purchase weight, measure, or number, as the case may be.

Punctual delivery and strict adherence to samples and specifications will be required; and in case of failure to deliver according to contract, the contracting officer shall have power to supply the deficiency in open market or otherwise, and charge the contractor with the excess of cost over that of furnishing at contract prices.

If any articles are delivered which are not like the samples or standards, they must be replaced by those of proper quality whenever such discovery shall be made.

Any article found at a post in a damaged condition, or of unsuitable quality, the responsibility for which rests upon the seller, may be returned to him if so desired, he bearing the cost of return transportation and replacement.

No care of, or responsibility for, contractors' goods or supplies will be assumed prior to delivery and actual receipt.

Bidders are understood in all cases to make their proposals with special reference to the specifications applicable to the articles offered by them.

Proposals must be made in duplicate (or in triplicate whenever required) in strict accordance with the requirements of the advertisement, specifications, and instructions pertaining thereto.

Proposals must be prepared on blank forms furnished for the purpose by this office, and without assistance from any person belonging to, or employed in, the military service of the United States.

Articles should be entered on the proposal in the order in which they are named in the advertisement and specifications; and where articles are called for by the pound, can, box, jar, etc., the price should be quoted accordingly on the proposal, and not per barrel, gross, dozen, or case.

Numbers and prices should be written in words, as well as expressed in figures, unless the amounts involved are inconsiderable, or the form of the proposal indicates such numbers and prices are to be expressed in figures only.

The net price asked for each article must be stated; and no conditional bid will be considered. For example, where it is stipulated that a certain percentage will be deducted by the bidder if payment is made in a stated time; or which in any way specifies conditions as to quality, delivery, or payment, otherwise than herein provided.

Proposals for the whole or any part of the quantity of an article advertised for will be entertained.

Where articles of other kinds or quality than those named in the specifications are bid for, it must be so stated in the proposal; otherwise contractors will be required to furnish the precise articles called for in the specifications.

Alterations, by erasure or otherwise, must be noted and explained in the proposal over a separate signature of the bidder.

Each proposal should be signed by the bidder with his usual signature in full, and state his place of business and post-office address, with county, district, State, or Territory. If a person affixes to his signature to a proposal the word "president," "secretary," "agent," or other designation, without disclosing his principal, the proposal will be regarded as that of the individual. A proposal of a firm should be signed with the firm name, followed by the autograph signature of a member of the firm—who will add the words "one of the firm" below his signature—or by its authorized agent, giving the names of all its members. If an agent sign for the firm, he must furnish legal evidence of his authority to do so. A proposal of a corporation should

PURCHASING COMMISSARIES.

be signed with the name of the corporation—having its seal affixed, if there be one—followed by the signature of the president, secretary, or other person authorized to bind the corporation in the matter, who should file legal evidence of his authority to do so.

Where guarantees are required to accompany proposals, a proposal unaccompanied by such guaranty, made in manner and form as provided, will not be entertained.

A copy of the advertisement and circular of instructions to bidders will be attached to each proposal and form part of it.

All proposals and guarantees received prior to the time of opening will be securely kept; and the officer whose duty it is to open them, at the place and hour mentioned in the advertisement, will decide when that time has arrived, and none will be received thereafter. Proposals then in his possession will be opened and read aloud in the presence of attending bidders.

If a bidder desire to withdraw his proposal before the time fixed for the opening, he may do so without prejudice to himself by communicating his purpose in writing to the officer who holds it. When the proposal is reached at the opening, it will be returned to him or his authorized agent unread.

No responsibility will attach to an officer for the premature opening of any proposal not properly indorsed, so as to clearly show its character.

The right is reserved to reject in whole or in part any or all proposals.

Proposals, accompanied by guarantees when they are required, will be submitted in envelopes securely sealed and distinctly addressed as indicated in the advertisement, and have indorsed on the face of the envelope: "Proposals for Subsistence Supplies, to be opened ____."

Bidders are invited to be present at the opening of proposals.

Awards will be made as soon as practicable after the opening of proposals, and the successful bidders will be notified.

In making awards, each item will be considered as separate and independent, and awards will be made to the lowest responsible bidder for the most suitable article of each kind offered, considering quality, cost of transportation, and the interests of the Government.

Awards will be made for articles of domestic production or manufacture in preference to those of foreign origin, cost and quality being equal.

With the consent of a bidder to whom an award is made, an increased quantity may be accepted at the time of award. Any decrease in the quantity advertised for will be made if required by public interest.

Before making an award, the contracting officer may require the bidder to furnish satisfactory evidence of his ability to supply the article for which he bids.

If required, a bidder to whom an award is made must enter into a formal written contract with the United States, with good and approved security (in a sum that shall not be less than one-tenth of the full amount of the total consideration), within seven days after being notified of the acceptance of his proposal.

The contract of a corporation should be signed by the officer or person who has been authorized to contract in its behalf, who should sign the corporate name and his own and affix the corporate seal, if there be one. Evidence consisting of extracts from the articles of incorporation, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records under the corporate seal (if there be one), showing the signer to be properly vested with authority to bind the corporation, will be filed with the contract.

When the principal of the bond to a contract is a corporation, a copy of the record of the selection of the officer executing the bond in its behalf and a copy of the by-laws or other record of the proceedings of the governing body of the corporation showing his authority to execute the same, will be attached to the bond, these copies to be certified by the custodian of such records, under the seal of the corporation, to be correct copies.

The principal and surety must sign and seal the bond, the corporate seal of the corporation must be affixed to the bond by some person duly authorized, who must also affix the name of the corporation to it, followed by his own signature and official designation written after the word "by."

Sureties to a bond will be a surety company or individuals. If individuals, there must be at least two sufficient and responsible persons, who must be citizens of the United States, and jointly justify in double the amount of the penalty. Sureties to bonds executed in any foreign country, or in the Philippine Islands, Cuba, Porto Rico, or Hawaii, or for the performance of contracts entered into in those places, need not be citizens of the United States.

A firm, as such, will not be accepted as surety; or a partner for a copartner, or for a firm of which he is a member; but stockholders who are not officers of a corporation may be accepted as sureties for such corporation.

No member of, or delegate to, Congress, nor any person belonging to, or employed in, the military service of the United States, is or shall be admitted to any share or part of any contract, or to any benefit which may arise therefrom.

Transfer of contract, or of interest in contracts, is prohibited by law.

Contracts shall be made subject to the approval of the Commissary General, United States Army, and to termination by him at any time.

Samples are required of all articles except those marked X in the advertisement or specifications. Where samples are required, they must accompany proposals, be referred to therein, and be plainly marked with the name of the bidder submitting them.

Samples will not be received after proposals they should accompany are opened; and no proposal will be considered when samples are not furnished as required.

When samples are furnished they must be of ample size to enable a correct opinion to be formed of the article offered, or to admit of a thorough test being made.

Unused samples not called for within one week will be disposed of.

Packages must be new and satisfactory to this office. No second-hand packages will be received.

Articles are to be furnished in standard commercial packages, except when other packages are specified; and contractors are required to pack small quantities in such manner as may be directed.

Where articles belong to different shipping classifications, they must not be put into the same package, unless so directed.

The gross weight of packages must not be excessive; and no package, save in exceptional cases, should weigh over 100 pounds.

Every package when presented for delivery under an award must be in good shipping order. Barrels must be new and strong, well hooped, and full headlined; boxes, cases, and crates must be well nailed and full strapped; and all double sacks must, unless otherwise specified, have inner sack of new, strong, and heavy twilled cotton, and outer sack new Dundee gunny, be separately sewed, and have the four corners separately tied.

The cost of packages must be included in the price bid for the article.

There shall be plainly marked on every package, with stencils if required, the words "U. S. Sub. Dept.", the initials of the name of the purchasing officer, the date (month and year) of delivery, and the name and place of business (city or town) of the seller. For example:

U. S. Sub. Dept.,

Initials of purchasing officer,

Month and year of delivery,

Initials of seller,

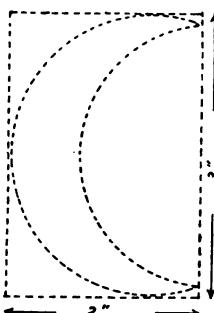
City and State.

The name of each article contained in a package will be marked thereon, together with the gross and net weights, or measure, or number of contents, as the case may be, and any shipping marks that may be required.

All lard and salt-meat packages shall, in addition to the foregoing, have marked thereon the real name and location of the packer; and all salt-meat packages shall have indicated the date of packing and the number of pieces contained therein. Each piece of meat, or barrel, tierce, crate, case, or wrapped package, containing meat or meat products of packing houses must, when presented for delivery, have thereon the brands or stamps provided by the Secretary of Agriculture for inspected meats. Exception will be made in cases where packing houses obtain for the purpose of special curing or packing green meats, which have undergone Government inspection at some regular slaughtering establishment. In such cases, however, before delivery will be accepted, an affidavit will be required to that effect (after a form to be prescribed by this office) from the proprietor of the packing house, or from his principal manager or superintendent. Flour packages shall have the name and location of the mill.

Trade-marks shall not be omitted or obliterated from packages or subpackages, and only such additional marks shall be put on packages as, with the trade-marks, may be necessary to fulfill the foregoing requirements.

In addition to all other marks, designations, etc., there will be stenciled on both ends of all packages, boxes, etc., the distinctive symbol of the Subsistence Department, viz., the crescent, 3 inches high and 2 inches wide, made of a contrasting color, and of pattern similar to design indicated below.



It is strictly forbidden to paste or place advertising matter of any description on packages containing subsistence supplies.

The supplies accepted must be delivered in lots as required, free of all extra charges whatsoever, within the time stated in the advertisement, or as may be otherwise specified, at such warehouses, railroads, vessels, or other places in this city, as may be designated by the undersigned.

The expense of delivery must be included in the price bid for the article.

Bills for articles accepted under an award should be promptly rendered as soon as the articles are packed and ready for shipment. Bills should be itemized, showing the number of packages, unit, price, net quantity, and gross weight per package. Where copies of awards or orders to the successful bidder indicate that

the articles accepted from him are intended for more than one post, separate bills should be rendered for each post.

Payment will be made at this office at the end of each calendar month, or as soon as practicable thereafter, in the funds furnished for the purpose by the United States.

Information will be furnished intending bidders on application to this office.

POST COMMISSARIES.

51. The staff of a post commander will include a commissary, whose official designation will be "The Commissary, Fort ____."—*A. R., 221.*

52. An officer detailed for or relieved from duty as commissary at a post will forward at once to the Commissary General and to the chief commissary of the department in which the officer is serving or is to serve, a copy of the order detailing or relieving him.—*Regs. Subs. Dept.*

53. The duties of commissaries at posts will be carefully supervised by commanding officers, who will not permit commissaries to devolve their duties in any degree upon the commissary sergeants.—*A. R., 1356.*

54. No officer shall receive pay for two staff appointments for the same time. This prohibition does not prevent a quartermaster of a regiment who, in addition to the duties of his office, may be acting commissary, from receiving the extra compensation allowed by law for performing the duties of the latter.—*A. R., 1454.*

55. An acting commissary will be paid the additional pay allowed by law (\$100 per year) on the certificate of the Commissary General that he has performed the duty contemplated therein during the time charged. To entitle him to this pay he must be detailed under proper orders from some established post or body of troops, and must issue full rations to troops from stores for which he is responsible.—*A. R., 1453. Vide Rev. Stats., 1261.*

56. Commissaries who request stoppages to be made against enlisted men, on the muster and pay rolls under the head of subsistence, will furnish company commanders with full statements of the facts connected with the stoppages, and will give them the proper notations to be made in the column of remarks.—*Cir. No. 1, A. G. O., 1896. Vide "Rations" and "Commutation of Rations."*

57. Officers doing subsistence duty as staff officers at military posts will submit their estimates and requisitions for supplies, property, and money to their immediate commanding officers for revision and approval.—*A. R., 829.*

58. Commissaries at posts, whether the posts are independent or under control of department commanders, perform their duties under the supervision of the chief commissaries, and render to them such reports, requisitions, and estimates as may be required for furnishing the posts with funds and subsistence supplies. The important duty of preparing requisitions and estimates for submission to their post commanders should be performed by commissaries in person, and not be delegated to other persons.—*Regs. Subs. Dept. Vide G. O. No. 19, A. G. O., 1893.*

59. On the first day of each month, the commissary at a post will render to the chief commissary of his department a report of funds and stores on hand upon Form 60.—*Regs. Subs. Dept.*

60. The presence of a commissary sergeant at a post does not in any manner relieve the commissary from responsibility for the care of subsistence supplies.—*A. R., 1356.*

REGIMENTAL COMMISSARIES.

61. Regimental staff officers are appointed from the captains, and include a commissary, who will be so designated. He is appointed by the regimental commander, who will at once report his action to the Adjutant General. The

appointment is made subject to the approval of the Secretary of War. The battalion staff officers are appointed from the lieutenants, and include a commissary, who will be designated as the battalion or squadron commissary. They are appointed by the regimental commander upon the recommendation of the battalion commander. When a battalion is detached and serving at such a distance from regimental headquarters that more than fifteen days are required for exchange of correspondence by mail, the battalion commissary is appointed by the battalion commander, who will immediately notify the regimental commander and the Adjutant General. The appointment will not be antedated and will take effect on the day on which actually made; the officer will be entitled to the pay pertaining to his appointment from the date he enters upon duty under it.—*A. R., 260.*

62. The regimental commissary is responsible for all subsistence supplies of the regiment, and may be required to perform the duties of commissary of the post where he is stationed.—*A. R., 266.*

63. A regimental commissary is not entitled to the additional pay provided for acting assistant commissaries of subsistence by section 1261 of the Revised Statutes for the performance of any duty appropriate to that of a regimental commissary.—*Comp. of Treas. Decisions, May 2, 1899.* *Vide A. R., 269, 1453, 1454.*

64. At military posts and stations and in the field the regimental commissaries of cavalry and infantry regiments will perform the necessary work of their offices in the Subsistence Department at the stations of the headquarters of their regiments.—*A. R., 269.*

65. The following is the equipment for regimental commissaries in the field: 2 hospital tents; 2 wall tents; 1 common tent; 2 paulins, large; 4 hospital tent poles, upright; 2 hospital tent poles, ridge; 4 wall tent poles, upright; 2 wall tent poles, ridge; 2 common tent poles, upright; 1 common tent pole, ridge; 1 set commissary chests; 1 folding scale; 1 field desk; 1 field safe; 1 meat block; 2 folding tables; 4 folding chairs; 1 field oven; 1 copy of the Army Regulations; 1 copy of the Subsistence Manual; necessary blank forms. This will constitute a load for one escort wagon. When in camp sufficient lumber should be drawn from the Quartermaster's Department for rough shelving, counter, and flooring for hospital tents, as follows: 600 feet 1 by 12 inches by 14 feet; 300 feet 2 by 4 inches by 14 feet; 30 pounds tenpenny nails; 10 pounds sixpenny nails.—*Regs. Subs. Dept.*

66. An officer detailed for or relieved from duty as commissary will forward at once to the Commissary General and to the chief commissary of the department in which the officer is serving or is to serve, a copy of the order detailing or relieving him.—*Regs. Subs. Dept.*

POST COMMISSARY SERGEANTS.

67. The Secretary of War is authorized to select from the sergeants of the line of the Army who shall have faithfully served therein five years, three years of which in the grade of noncommissioned officers, as many post commissary sergeants as the service may require, not to exceed one for each military post or place of deposit of subsistence supplies, whose duty it shall be to receive and preserve the subsistence supplies at the posts under the direction of the proper officers of the Subsistence Department, and under such regulations as shall be prescribed by the Secretary of War. The commissary sergeants hereby authorized shall be subject to the rules and articles of war, and shall receive for their services the same pay and allowances as ordnance sergeants.—*Rev. Stats., 1142.* *Vide Act Feb. 2, 1901 (G. O. No. 9, A. G. O., 1901).*

68. The post noncommissioned staff includes a post commissary sergeant. Post commissary sergeants are appointed by the Secretary of War, after due examination, from sergeants in the line of the Army, who have served five years in the Army, including three years as noncommissioned officers.—*A. R., 100, as amended by G. O. No. 144, A. G. O., 1901.*

69. Before the applicant is appointed a post commissary sergeant he will be examined by a board of officers convened for the purpose by the department commander under orders from the Secretary of War. The scope of the examination is set forth in paragraph 105, *A. R.*; modifications therein will be announced in orders, from time to time, by the Adjutant General of the Army.—*A. R., 103.*

70. The examining board will inquire into, and report upon, the age, character, service, and physical condition of the applicant; upon his education, clerical proficiency, and general fitness to perform the duties of the position sought; upon his knowledge of Army Regulations and the regulations of the Subsistence Department.—*A. R., 105. Vide Cir. No. 12, A. G. O., 1897; G. O. No. 25, A. G. O., 1902.*

71. The stations in the United States of post commissary sergeants are designated by the Secretary of War, upon recommendation of the Commissary General; the stations of those in the Division of the Philippines are designated by the commanding general of the Division of the Philippines, on the recommendation of the chief commissary of the division. They should only be assigned to duty at posts where there are troops and where quarters in kind can be furnished them. They will not be assigned to posts at which there is a regimental headquarters except under unusual conditions.—*A. R., 107, 269; 3268 Misc., 1882.*

72. When practicable post commissary sergeants will be detailed as storekeepers on transports.—*Par. 149, Regs. A. T. S.*

73. The post commissary sergeant assists the commissary at the post in the duties of his office, such as receiving, storing, preserving, transferring, issuing, selling, and accounting for the subsistence supplies at the post, and will not be detailed on any duty that will interfere therewith. If the necessities of the service require such detail the post commander will note the fact, with reasons therefor, on the sergeant's monthly report.—*A. R., 108; G. O. No. 38, A. G. O., 1873; G. O. No. 31, A. G. O., 1878. Vide A. R., 185.*

74. A post commissary sergeant at an ungarrisoned post or station will be responsible for the property of the Subsistence Department, and for such other property as may be intrusted to him for safe-keeping. For all public property committed to his charge he will account to the heads of the staff departments concerned, and if the means at his disposal are insufficient for its preservation, he will report the facts.—*A. R., 109. Vide 3268 Misc., 1882.*

75. Each post commissary sergeant will make such personal reports as may be required by the Commissary General. The officer under whose orders he is serving will indorse on each report his opinion of the manner in which the sergeant has performed his duties, and the post commander will forward the report direct to the Commissary General. If there be no troops at the post, the sergeant will forward the report direct to the Adjutant General of the Army.—*A. R., 112. Vide "Reports."*

76. A post commissary sergeant granted a furlough will report by letter to the Commissary General immediately upon taking advantage thereof, stating the authority by which the furlough is granted, its duration, and the date he takes advantage of the same.—*Cir. No. 8, A. G. O., 1900.*

REGIMENTAL COMMISSARY SERGEANTS.

77. The regimental noncommissioned staff officers include a regimental commissary sergeant. He will be furnished with a warrant, signed by the officer making the appointment and countersigned by the Adjutant. The appointment

takes effect on the day upon which it is made, and the warrant may be continued in force upon discharge and reenlistment, if reenlistment be made on the day following discharge; each reenlistment and continuance may be noted on the warrant by the adjutant. He may be reduced to the ranks by the sentence of a court-martial, or by order of the commander having authority to appoint such noncommissioned officer. Regimental commissary sergeants will preferably be selected from the noncommissioned officers of the regiment most distinguished for efficiency, gallantry, and soldierly bearing.—*A. R., 268, as amended by G. O. No. 140, A. G. O., 1901.*

78. At military posts and stations and in the field, the regimental commissary sergeants of cavalry and infantry regiments will perform the necessary work of their offices in the Subsistence Department at the stations of the headquarters of their regiments, and no post commissary sergeants of the general staff will be assigned to posts at which there is a regimental headquarters, except under unusual conditions.—*A. R., 269.*

ABSTRACTS OF PROPOSALS.

79. As soon as proposals are opened and read aloud in the presence of attending bidders, at the time and place appointed for the opening, all the proposals will be at once numbered and entered on an abstract of proposals. When the whole number of proposals received can be properly entered on a single sheet, only one sheet of Form 31 or 32 will be used. When more than one sheet is needed, as many "inside" sheets (Form 33) as may be necessary will, before any entries are made, be laid flat upon Form 32 so that the faint-line ruling will properly match, and the whole stitched together in book form (the three places for the stitching being indicated by asterisks on the "inside" sheets).—*A. R., 617; Regs. Subs. Dept.*

80. If the number of proposals received is large, those relating to specific articles, or classes of articles, may be entered on separate abstracts. Articles to be procured by contract will be abstracted separately from those to be procured on written acceptances.—*A. R., 617.*

81. The columns for articles on the abstract will be headed in the order prescribed for the return of subsistence stores or of subsistence property.—*Regs. Subs. Dept.*

82. Each proposal will be completely abstracted before another is taken up. Each item of a proposal or the quantity of each different article offered, price at which offered, mark on sample, and date of delivery will be entered (only one such item on a line) in the proper columns, in the order of the headings on the abstract. The designation of a proposal, i. e., its "No." and "Name of Bidder," will be entered only once on any page.—*Regs. Subs. Dept.*

83. A copy of the advertisement or circular and specifications, if any, under which the proposals are received, will be attached to the head of the abstract, at the left-hand upper corner.—*A. R., 617.*

84. A copy of the abstract of articles to be procured by contract will be sent, without letter of transmittal, to the Commissary General as soon as practicable after the proposals have been opened and awards decided upon. The abstract will be accompanied by a copy of the advertisement, specifications, etc., and a duplicate of each proposal received, and the note, "Contract will be made," giving the accepted quantity and price, will be entered in the column of "Remarks," opposite the entry of the accepted bid if any.—*A. R. 626; Regs. Subs. Dept.*

85. When the purchases are to be made by letters accepting proposals, a copy of the abstract and proposals will not be forwarded unless specially directed, except in cases of proposals for meals for recruits (Form 28). A list of the persons to whom circulars were sent must be noted on the circular attached to the

abstract; and the accepted quantity and price must be noted in the column of "Remarks," opposite the name of the bidder.—*A. R.*, 625, 626; *Regs. Subs. Dept.*; *Cir. Letter O. C. G.*, March 2, 1896.

86. When a lower bid is rejected and a higher one is accepted, the reason for rejecting the lower bid must be stated in the column of "Remarks," such, for instance, as "Rejected, not the most suitable for the purpose required," or whatever the reason may be.—*A. R.* 625; *Regs. Subs. Dept.*

87. Reasons must be given for accepting articles in packages differing from those named in the published lists of authorized articles.—*Regs. Subs. Dept.*

88. When a proposal is received by mail after the hour set in the advertisement for the opening of proposals, the proposal so received will be entered in red ink, in the usual manner, on the abstract of proposals, with a statement in the column of "Remarks" that the proposal was received (state time and date) after the hour set for the opening of proposals, and was, in consequence, not considered.—*Regs. Subs. Dept.*

89. When the solicitation for proposals gives less than ten days' notice, the abstract must show why a longer notice was not given.—*Regs. Subs. Dept.*

90. When proposals are received at a post, unless by an officer authorized to make the award, as in cases involving small expenditures, they and the abstract will be forwarded to department headquarters, with the recommendations of the receiving officer and the post commander as to the person to whom the award should be made.—*A. R.*, 619.

91. Proposals will be separately folded and numbered as vouchers to the abstract.—*A. R.*, 618.

NOTE.—For disposition of the abstract of proposals when contracts are made in the Philippine Islands, or in foreign countries near thereto, vide *A. R.*, 631.

ACCOUNTS AND RETURNS.

I.—GENERAL INSTRUCTIONS.

92. Officers performing subsistence duty should keep all papers and business matters in such a state of forwardness as will obviate delays in transmitting accounts and returns.—*Regs. Subs. Dept.*

93. Returns of subsistence stores and subsistence property must account for all subsistence supplies whether they are paid for or not.—*Regs. Subs. Dept.* Vide *A. R.*, 774.

94. When subsistence stores or subsistence property have been lost or improperly issued, their cost must be taken up on the officer's account current, unless the loss or issue shall be explained, and the explanation admitted as satisfactory.—*Regs. Subs. Dept.*

95. A surplus of any article, no matter how inconsiderable, should be at once taken up on the returns of subsistence stores or subsistence property upon discovery, and should not be carried along from month to month without accountability over and above the quantities officially entered on such returns.—*Regs. Subs. Dept.*

96. The copy of the abstract of sales (Form 4) which accompanies the account current will serve as a voucher to the account current as well as to the officer's return of stores.—*A. R.*, 1438.

97. All prescribed indorsements on accountability papers must be properly filled up on the printed blank forms, or written out when manuscript copies are made, before mailing.—*Cir. No. 3, O. C. G.*, 1883.

98. When a receipt roll, abstract, or other paper requires more than one sheet, the printed headings of the several sheets should be properly filled, and the sheets paged on the upper right-hand corner.—*Regs. Subs. Dept.*

99. Letters of transmittal will not be used with regular returns or routine papers. Necessary remarks or explanations will be entered on the face or back of such papers, preferably the face.—*Regs. Subs. Dept.*

100. When an officer is relieved from duty in a staff department at any station, he will certify outstanding debts, if any, to his successor, and transmit a list of the same to the head of the proper bureau. Unless otherwise ordered, he will turn over to his successor the public money, property, books, and papers pertaining to the service from which he is relieved.—*A. R., 712.*

101. Accounts current and returns of subsistence stores will, in general, cover monthly periods only, and returns of subsistence property quarterly periods only (ending June, September, December, and March). Such accounts and returns may, if necessary, be stated at intermediate dates, when rendered to close accounts on renewal of bond, change of station, or to take advantage of leave of absence for more than ten days.—*Regs. Subs. Dept. Vide A. R., 1441.*

102. Accounts current and returns of subsistence stores and of subsistence property will be mailed, or otherwise sent, to the Commissary General within ten days after the end of the month to which the accounts current and returns of stores relate, or the quarter to which the returns of subsistence property pertain. Exception as to the date of mailing is made in the cases of the purchasing commissaries at New York and San Francisco and the depot commissary at Manila, who are authorized to delay mailing their accounts and returns until the 20th instead of the 10th of the mailing month. Want of blank forms or irregularities in the mail service will not excuse a failure to comply with this requirement.—*Regs. Subs. Dept. Vide A. R., 708, 709 (as amended by G. O. Nos. 140 and 160, A. G. O., 1901), 782, 1441; and G. O. No. 1, A. G. O., 1902.*

103. Officers receiving and disbursing subsistence funds on United States transports will mail their accounts and returns at the port at which they may be when the ten days' limit will expire, or if they should be at sea when the ten days' limit expires, they will mail their accounts and returns at the next United States or island port at which a stop is made.—*G. O. No. 42, A. G. O., 1900.*

104. The date of mailing or sending accounts current and returns must be entered on the indorsement fold of such papers, and any vouchers or other papers not ready for transmission at the time of mailing the account current or returns will be noted on the same with explanation as to cause of the delay, and such missing papers will be forwarded as soon as practicable thereafter.—*Regs. Subs. Dept.*

105. The forms of account current and returns furnished by the Subsistence Department will be used, and any printed notes or instructions thereon will be observed and followed.—*Regs. Subs. Dept. Vide A. R., 708, 709, 1441; and G. O. Nos. 140 and 160, A. G. O., 1901.*

106. All accounts and returns must be signed by the accountable officer and not by proxy. The signing of accountability papers by any but the accountable officer is allowable only in the absence of such officer, and then only in the cases of invoices of subsistence stores and property.—*Regs. Subs. Dept.*

107. No manuscript accounts or returns are permissible, unless blanks are not received in time; but exception is made in the cases of Forms 34 and 45, which should be ruled out for the purpose, instead of using the bulky blanks when only a few varieties of articles are on hand to be accounted for.—*Regs. Subs. Dept.*

108. Every officer who knowingly makes a false return to the Department of War, or to any of his superior officers authorized to call for such returns, of the state of the regiment, troop, or company, or garrison under his command; or of the arms, ammunition, clothing, or other stores thereunto belonging, shall, on conviction thereof before a court-martial, be cashiered.—*A. W., 8.*

109. If an officer fails to render prescribed returns within a reasonable time, a settlement of his accounts will be made by the Commissary General, and the money value of the property with which he is charged will be reported against him for stoppage.—*Regs. Subs. Dept. Vide A. R., 781.*

110. When officers who are notified of errors in their returns can correct them by taking up or dropping the quantity of stores or property necessary to cover the errors, they will take such action on the first return rendered after receipt of notification.—*Regs. Subs. Dept.*

111. As soon as possible after the receipt of a return by the proper chief of bureau, it will be examined in his office, and the officer making the return will be notified of all errors and irregularities found therein and granted three months to correct them. Suspensions or disallowances will not be made on account of slight informalities which do not affect the validity of a voucher, but the officer's attention may be called to them. Whenever the errors have been corrected or compensation has been made for deficient articles, and the action of the bureau chief is sustained or modified by the Secretary of War, the return will be regarded as settled, and the officer who rendered it will be notified accordingly.—*A. R., 783.*

112. If the necessary corrections in the return be not made within the prescribed time the facts will be reported to the Secretary of War. When it has been determined that the money value of the property for which an officer has failed to account shall be refunded to the United States, the facts will be certified to the Auditor for the War Department by the proper chief of bureau.—*A. R. 784.*

113. Chief commissaries of departments in the Philippines will exercise a supervision over the promptness with which officers serving in their departments mail their accounts current, returns of subsistence stores, and returns of subsistence property to the Commissary General, and to this end officers doing subsistence duty in those islands will be required to report each month on the monthly report of subsistence stores on hand (Form 60) the date or dates of mailing by them of the last account current and returns giving the month or quarter to which they pertained. In cases of unusual or persistent delay in rendering accounts or returns chief commissaries will call for explanation of such delay and will bring such cases as merit it to the attention of the department commander for his action, reporting the fact of such submission to the Commissary General through the chief commissary of the division.—*G. O. No. 9, A. G. O., 1902.*

114. The table embraced in the heading "Blanks" is intended to afford assistance in preparing accountability papers.—*Regs. Subs. Dept.*

II.—ACCOUNT CURRENT.

115. An account current (Form 1) is a report of all public funds for which the commissary has been accountable during the month. It shows on the right side or half of the account-current sheet (on which side the commissary debits himself) the "Balance, per last account current;" funds deposited or placed to his credit by the Treasury Department; funds derived from sales of stores for cash, per abstract (Form 4); from sales of supplies at auction (Form 44); from sales of barrels, boxes, hides, etc. (Form 44); by amounts received from other officers, per invoices (Form 2); by amount received from passengers for meals on transports; in short, all balances of funds he is accountable for from the last account current and those received during the month in question should be taken up hereunder. On the left side or half of the account current (on which side the commissary credits himself) is shown the funds expended, as per abstract of disbursements (Form 5 or 6) with subvouchers pertaining thereto; funds transferred to others, as per receipts (Form 2); amount deposited to the

credit of the Treasurer of the United States by a deposit with the Treasurer of the United States, an Assistant Treasurer of the United States, or a national bank depository; the "Balance due United States," which he credits himself with to balance this account current, but debits himself with on the next account current; in short, all funds for which he should be credited. At the bottom of the account current is indicated where the funds for which he was accountable at the end of the month were deposited. On the face of the account current is also a place to insert the date and date of approval of the commissary's official bond under which the particular account current is rendered; and the fiscal year to which all the funds mentioned therein pertain is also noted in red ink on the face of the account current. The back of the account current is indorsed as indicated thereon. All papers are to be filed or placed in the order in which they are entered on the account current.—*Regs. Subs. Dept.*

116. The following are the blank forms which pertain to the account current:

Abstract of disbursements (Form 5 or 6).

Subvouchers to the abstract of disbursements are:

Vouchers for supplies purchased on sealed proposals and acceptances (Form 7).

Subvoucher to Form 7 is Form 10.

Voucher for supplies purchased under written contract or open purchases (Form 8).

Subvoucher to Form 8 is Form 10.

Voucher for purchase of meals (Form 11).

Receipt roll for commutation of rations (Form 12).

Subvoucher to Form 12 is Form 18.

Voucher for commutation of rations of ordnance sergeants (Form 14).

Receipt roll for coffee money furnished to enlisted men (Form 16).

Receipt roll for savings purchased (Form 17).

Voucher for commutation of fresh vegetables (Form 18).

Voucher for services (Form 19).

Subvoucher to Form 19 is Form 76, when making payment to party who furnished meals on meal tickets.

Pay roll of civil employees and extra-duty men (Form 20).

Voucher for advertising (Form 22).

Form 65 accompanies Form 22 when the latter is forwarded to the Chief Clerk of the War Department for approval for payment.

Return of enlisted patients in hospital (Form 69).

Combined invoice of or receipt for funds (Form 2) when funds are either transferred to or received from other officers by invoices. These invoices can be entered on an abstract if they are numerous.

Invoice of funds (paymaster's collections) on Form 3.

Abstract of subsistence stores sold (Form 4).

Forms 42 and 73 are retained subvouchers to Form 4.

Sales of stores at auction (Form 44).

Sales of barrels, boxes, hides, etc. (Form 44).

Amount received from passengers for meals on transports (Form 74).

Form 9 is filed next to the account current itself.

Form 21 is filed with the account current.

Form 15 is an independent account current.—*Regs. Subs. Dept.*

117. Accounts current will be prepared in duplicate by each officer accountable for subsistence funds. One copy, signed by the accountable officer and

accompanied by appropriate abstracts and vouchers, will be mailed, or otherwise sent, to the Commissary General, and the other copy retained by the officer.—*Regs. Subs. Dept.* *Vide A. R., 708, 709 (as amended by G. O. Nos. 140 and 160, A. G. O., 1901), 1441; G. O. No. 1, A. G. O., 1902.*

118. A regular officer of the Subsistence Department delinquent in mailing his account current and vouchers within the limit of time prescribed will transmit with them, at the time of mailing, a full explanation of the cause of delay, in order that the Secretary of War may be requested to ask for the waiver of the delinquency by the Secretary of the Treasury before further moneys are asked by him to be placed to the credit of the delinquent officer.—*Cir. Letter, O. C. G., May 29, 1899.* *Vide G. O. No. 36, A. G. O., 1894, and Cir. Letter, O. C. G., Jan. 12, 1895.*

119. Officers of the Subsistence Department will hereafter, when opening an account under a new bond and during its continuance, note in red ink at the top of their accounts current: “Under my official bond, dated ——, 190—, approved ——, 190—.” When they close their accountability under a particular bond, either by disbursement, transfer, or deposit, that fact will be noted in red ink on the account current.—*Cir. Letter, O. C. G., June 4, 1901.* *Vide Cir. No. 52, A. G. O., 1900.*

120. Accounts current will have noted in red ink on the face and also in the brief on the back the fiscal year to which the funds pertain.—*A. R., 701.*

121. No account current will contain accounts of different years; and no item will be entered thereon unless it pertains to the fiscal year to which the account belongs.—*A. R., 702.*

122. All public funds on hand at the close of a fiscal year, except those required to pay outstanding liabilities incurred during such year (a schedule of which will, if possible, accompany the last account current for the year), and “no limit” appropriations, will be deposited to the credit of the Treasurer of the United States and the disbursing officer’s account closed by a credit for such deposit.—*A. R., 705.*

123. Balances retained after the close of the fiscal year for the purpose of paying outstanding liabilities will be carried to a “supplemental account current” for the fiscal year to which the funds pertain.—*A. R., 706.*

124. When disbursements are made from such balances, accounts will be rendered as “supplemental accounts” for the fiscal year to which the funds pertain. Admitted errors, to be refunded, will be taken up on an account current for the fiscal year in which the errors occurred.—*A. R., 707.*

125. Original vouchers will, if possible, accompany the accounts; copies will not be accepted unless duly certified and accompanied by satisfactory evidence of the loss or destruction of the originals, or that their retention is indispensable to the performance of duty by an officer.—*A. R., 710.*

126. With the accounts will be forwarded all orders of commanding officers and all other papers upon which the officer accountable relies to relieve himself from responsibility.—*A. R., 711.*

127. When loss or improper issue of supplies is not satisfactorily explained, their cost will be taken up on the account current of the accountable officer.—*A. R., 1371.*

128. Officers disbursing subsistence funds will file with the monthly abstract of disbursements a statement showing separately the amounts disbursed each month for articles of the ration, for articles for sales, and for articles of subsistence property. These items will embrace amounts expended for savings of the ration but not amounts expended for ice or articles for use as special diet for sick in hospital.—*Cir. Letter, O. C. G., Oct. 8, 1900.*

129. The monthly report of emergency purchases (Form 9) should be placed next to the account-current sheet, in the package for mailing, instead of being folded in one of the vouchers.—*Regs. Subs. Dept.*

130. The transport commissary will file with his monthly account current, as a voucher thereto, a list (Form 74), giving the name of each officer of the Army and his servant, if any, and the name of each person not belonging to any military organization aboard, who were transported during the month and who were chargeable for meals, together with the amounts collected by him from each on account of meals furnished.—*G. O. No. 12, A. G. O., 1901.*

131. In case of discovered error or disallowance in an account upon its examination by the proper authority, the officer responsible will, upon notification thereof, unless able to furnish evidence to correct or remove the same, make the proper correction in his next account current, or if in an account current for June it will be corrected on a subsequent one, which must be of the same fiscal year as that on which the error arose, and refer therein to the particular voucher in which the error occurred or the disallowance was made.—*Regs. Subs. Dept. Vide A. R., 738.*

132. The date and number of the letter from the Commissary General notifying an officer of errors in his money accounts or returns must be noted on the account current or return on which correction is made.—*Regs. Subs. Dept.*

133. The chief of a bureau to which money accounts pertain will cause each account current, with its accompanying papers, to be examined and transmitted to the Treasury Department, with his decision indorsed thereon, within sixty days from the date on which such account was received at his office. He will bring to the notice of the Secretary of War all matters of account that require or merit it. When a suspension or disallowance is made the bureau will notify the officer that he may have an opportunity to submit explanations or take an appeal to the Secretary of War.—*A. R., 737. Vide Act Mar. 2, 1901. (G. O. No. 26, A. G. O., 1901.)*

III.—RETURN OF SUBSISTENCE STORES.

134. A return of subsistence stores (Form 34) is a consolidated statement of all stores for which the commissary was accountable during the month. It embraces on the upper half of the pages the "Balances on hand, per last return;" all stores received since by purchase (data to be taken from Forms 7, 8, and 17, which papers accompany the account current, but if they are numerous an abstract thereof will be made on Form 36 or 37, which abstract without vouchers accompanies the return); by transfers from other officers per invoice (Form 38, or if numerous an abstract thereof on Form 37); by "Gains" (Form 39). In short, all subsistence stores received from any source during the month should be taken into account hereunder. On the lower half of the pages of a return of subsistence stores (Form 34) are embraced all the stores issued (Form 40); sold (data taken from Form 4, which itself accompanies the account current); transferred to other officers, per invoice (Form 38, or if numerous an abstract thereof on Form 37); transferred to medical officers for special diet in hospital (Form 69); dropped on account of "wastage" (Form 39); disposed of by sales at auction (Form 44); dropped per proceedings of board of survey, a copy of which must accompany the return; or dropped per inventory and inspection report, the blank form for which is furnished by the Inspector General of the Army. In short, all stores issued or in any way disposed of during the month should be taken into account hereunder. At the bottom of the return should appear in the proper places "Total issued;" "Balances remaining on hand;" and "Invoice prices of last lots of stores" to be carried to the

next return. All papers are to be filed or placed in the order in which they are entered upon the return.—*Regs. Subs. Dept. Vide A. R., 781, 1441.*

135.—The following are the blank forms which pertain to the return of subsistence stores:

Abstract of purchases.—Small size (Form 36, or large size, Form 37, when Form 36 is too small); data taken from Forms 7, 8, and 17.

Invoices of stores (Form 38) transferred from other officers when the number of such invoices are not so numerous as to require them to be entered on an abstract of transfers (Form 37).

Abstract of transfers (Form 37) when the number of invoices of stores transferred from other officers on Form 38 is too numerous to be entered on the face of the return (Form 34).

Gains (Form 39); if there are any "gains" to be taken up.

When necessary, quantities of stores are also taken up per proceedings of boards of survey, inventory, and inspection reports, or to correct errors, etc.

Abstract of issues (Form 40); data taken from ration returns (Forms 53 and 66).

Subvoucher to Form 40 is the ration certificate (Form 41).

Issues of stores for special diet for sick in hospital, as per data from Form 69, filed with the account current.

Data taken from abstract of sales of subsistence stores (Form 4).

Invoices to or receipts from other officers for stores transferred to them (Form 38), when the number of such invoices or receipts is not so numerous as to require them to be entered on an abstract (Form 37).

Abstract of transfers (Form 37) when the number of invoices to or receipts from other officers for stores transferred to them on Form 38 is too numerous to be entered on the face of the return (Form 34).

Abstract of beef cattle and forage (Form 43).

Abstract of subsistence stores expended, etc., on transports (Form 72).

Account of sales at auction (Form 44).

Wastage (Form 39).

When necessary, quantities of stores are also dropped per proceedings of boards of survey, inventory, and inspection reports, or to correct errors, etc.—*Regs. Subs. Dept.*

136. If practicable all invoices of stores will be entered in chronological order on the return of stores (Form 34) or on the abstract of transfers (Form 37).—*Regs. Subs. Dept.*

137. Returns of subsistence stores (Form 34) will be prepared in duplicate by each officer accountable for any stores. One copy, signed by the accountable officer and accompanied by appropriate vouchers, etc., will be mailed, or otherwise sent, to the Commissary General, and the other copy retained by the officer.—*Regs. Subs. Dept. Vide A. R., 782, 1441.*

138. The following order of entry will be strictly followed on all returns, invoices, receipts, abstracts, etc., viz:

1. Components of the ration in the order in which they appear on the printed forms of returns.
2. Emergency ration.
3. Ice.
4. Lantern candles.
5. Matches.
6. Toilet paper.
7. Rock salt.
8. Forage for beef cattle.

9. Articles for sales, in the order in which they appear on the printed forms of returns.

10. Obsolete articles.

11. Exceptional articles.—*Regs. Subs. Dept.*

139. Articles furnished to recruits on credit by recruiting officers, as required by A. R., 1431, will be accounted for on form for recruiting officer's return of subsistence stores (Form 35).—*Regs. Subs. Dept.*

140. The monthly inventory will show the stores on hand, and will be used in determining the quantities which are to be entered on the return of subsistence stores as the balance actually remaining on hand at the end of the month.—*Regs. Subs. Dept.* *Vide A. R., 1356, as amended by G. O. No. 165, A.G.O., 1901.*

NOTE.—The return to be rendered for the articles purchased from the fund for "contingent expenses" at department headquarters is provided for in A. R., 215.

IV.—RETURN OF SUBSISTENCE PROPERTY.

141. A return of subsistence property (Form 45) is a consolidated statement of all property for which the commissary was accountable during the month. It embraces on the upper half of the pages the "Balances on hand, per last return;" all property received since by purchase (data to be taken from Forms 7 and 8, which papers accompany the account current, but if they are numerous an abstract thereof will be made on Form 46, which abstract without vouchers accompanies the return); transfer from other officers per invoice (Form 38, or if numerous an abstract thereof on Form 46). In short, all property received from any source during the month should be taken up and accounted for hereunder. On the lower half of the pages of the return is embraced all property transferred to other officers per invoice (Form 38, or if numerous an abstract thereof on Form 46); disposed of by sales at auction (Form 44); dropped per proceedings of board of survey, a copy of which must accompany the return; dropped per inventory and inspection report, the blank form for which is furnished by the Inspector General of the Army; or "expended" (no form required). In short, all property in any way disposed of during the month should be taken into account hereunder. At the bottom of the return should appear in the proper place "Balances remaining on hand, to be carried to the next return." All papers are to be filed or placed in the order in which they are entered upon the return.—*Regs. Subs. Dept.* *Vide A. R., 781, 1441.*

142. The following are the blank forms which pertain to the return of subsistence property:

Abstract of purchases (Form 46); as per data from Forms 7 and 8.

Invoices of property (Form 38) transferred from other officers, when the number of such invoices is not so numerous as to require them to be entered on an abstract (Form 46).

Abstract of transfers (Form 46) when the number of invoices of property transferred from other officers on Form 38 is too numerous to be entered on the face of the return (Form 45).

When necessary, quantities of property are taken up per proceedings of boards of survey, inventory and inspection reports, or to correct errors, etc.

Invoices to or receipts from other officers for property transferred to them (Form 38), when the number of such invoices or receipts is not so numerous as to require them to be entered on an abstract (Form 46).

Abstract of transfers (Form 46), when the number of invoices to or receipts from other officers for property transferred to them on Form 38 is too numerous to be entered on the face of the return (Form 45).

Account of sales at auction (Form 44).

When necessary, quantities of property are dropped per proceedings of boards of survey, inventory and inspection reports, or to correct errors, etc.—*Regs. Subs. Dept.*

143. If practicable all invoices of property will be entered in chronological order on the return of property (Form 45), or on the abstract of transfers (Form 37).—*Regs. Subs. Dept.*

144. Returns of subsistence property (Form 45) will be prepared in duplicate by each officer accountable for any property. One copy, signed by the accountable officer and accompanied by appropriate vouchers, etc., will be mailed, or otherwise sent to the Commissary General, and the other copy retained by the officer. Where articles of subsistence property on hand are few in number, and transactions have been small, manuscript returns may be made in place of the bulky returns on Form 45.—*Regs. Subs. Dept. Vide A. R., 782. 1441.*

ADVERTISING.

145. Hereafter, except in cases of emergency, or where it is impracticable to secure competition, the purchase of all supplies for the use of the various departments and posts of the Army, and of the branches of the Army service, shall only be made after advertisement.—*Act Mar. 2, 1901 (G. O. No. 26, A. G. O., 1901).*

146. Advertisements may provide that proposals will be received only from a class of dealers competent to furnish articles of the particular character required.—*Decisions Comp., vol. 1, p. 363.*

147. Advertisements must appear in the language of the paper in which inserted, i. e., if inserted in a German paper, the advertisement must be in German.—*Form 65, Subs. Dept.*

148. Lists of newspapers that are officially designated are not published. Officers, in requesting authority to publish advertisements, will recommend the papers in which it is desired to advertise. The necessary blanks for the purpose (Forms 58 and 59, Subs. Dept.) will be supplied by the Commissary General.—*Regs. Subs. Dept. Vide A. R., 579.*

149. No advertisement, notice, or proposal, for any Executive Department of the Government, or for any bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.—*Rev. Stats., 3828.*

150. The written authority for the publication of advertisements, etc., under section 3828, Revised Statutes, must precede such publication. No subsequent approval or authorization can legalize advertising done without such written authority, so as to warrant payment for the same.—*Decisions 2d Comp., Dec. 11, 1876. Vide G. O. No. 2, A. G. O., 1899.*

151. In no case of advertisement for contracts for the public service shall such advertisement be published in any newspaper published and printed in the District of Columbia, unless the supplies or labor covered by such advertisement are to be furnished or performed in said District of Columbia.—*U. S. Stat. L., vol. 17, p. 105.*

152. Advertisements inviting proposals will ordinarily be issued by the officer who is to make the contract or purchase; in special cases, if competent authority so direct, they may be issued by any other officer.—*A. R., 601.*

153. Officers will observe conciseness in wording advertisements, and the matter, including the heading and the name and title of the signing officer, must be set up close in one paragraph, without dash or blank lines, leading or display, and in type no larger than that ordinarily used in advertisements. At offices and depots where proposals are frequently invited it is not necessary to publish

in each case the conditions usually imposed upon bidders and contractors; a statement that they will be furnished on application will suffice. (Vide A. R., 580, for specimen advertisement set up in accordance with the foregoing requirements.)—*Regs. Subs. Dept.*

154. No official advertisement will be published in any newspaper except under special or general written authority of the Secretary of War. Special authority authorizes the publication of a given advertisement a specified number of times in a designated newspaper or newspapers. General authority is granted only to disbursing officers engaged in making frequent purchases and contracts, and authorizes the publication, for specified periods, in designated newspapers, of such advertisements for proposals as their duties may require. Due economy as to the number of newspapers in which an advertisement is to appear will be observed by officers having general authority to advertise, no greater number being used in any case than may be necessary to give proper and sufficient public notice.—*A. R., 581.*

155.—General authority to advertise (Form 59) is granted only to a disbursing officer or his successor at a particular station; and if an officer who makes a request and receives authority to advertise for a specified period changes station during that time, it is not necessary for his successor to make a new application for authority to advertise for the period covered by the authority of his predecessor.—*Regs. Subs. Dept.*

156. Disbursing officers engaged in making frequent purchases and contracts will, before the commencement of a fiscal year, request general authority to advertise for the ensuing fiscal year. Such authority will be granted to the office, not to the officer. Accounts for publishing advertisements will be submitted for audit, in accordance with paragraph 585 of the Army Regulations, as soon as practicable after their receipt from the publisher or proprietor of the newspaper in which the advertisement was published.—*Cir. No. 4, A. G. O., 1902.*

157. Requests for authority to advertise will be made upon the prescribed blank forms (58 and 59, Subs. Dept.), except that in case of great emergency, the nature of which will be stated, authority to advertise may be requested by telegraph.—*A. R., 582.*

158. Advertisements in newspapers announcing sales of property or inviting proposals for furnishing labor or supplies will, as a rule, allow thirty days to intervene between date of first publication and date of sale or opening of bids. If necessity require, a shorter period may be allowed, but no period of less than ten days will be designated except in case of emergency. The officer who is accountable for property which is to be advertised for sale, or who is authorized to invite proposals for furnishing labor or supplies, is the one upon whom devolves the duty of determining whether an emergency exists warranting the designation of a period less than ten days for the publication of the advertisement. No officer will authorize the publication of an advertisement beyond the morning of the day on which the sale or opening of bids is to occur, and no payments will be made for continuing such publication beyond the period authorized.—*A. R., 583.*

159. Ordinarily advertisements will be given six insertions in daily, or four in weekly papers. When more than ten days are to intervene between the date of the first publication and the date of opening, those in daily newspapers inviting proposals will at once be given four consecutive insertions, and immediately before the date of opening, two consecutive insertions. In case of emergency, advertisements may be given one or more insertions, as time and circumstances permit.—*A. R., 584.*

160. In cases of large purchases a period of thirty or more days should intervene between date of first publication and of opening proposals. In small purchases, from ten to thirty days should intervene, and when the public exigency (constituting an emergency) does not permit ten days to intervene, the period should be for as many days as the circumstances will permit. The existence of such emergency is to be determined by the officer upon whom the duty of making the purchase devolves. Advertising for proposals by newspapers, in accordance with Article LV, will be adopted when time permits, and the quantity or value of the purchase, or character of the services, in the opinion of the purchasing officer, will justify the expense. When notice of less than thirty days is given, advertising by circulars (sent to principal dealers in the localities where the supplies or services are desired, and posted in public places) is permissible. A purchasing officer may advertise by newspapers and circulars at the same time.—*A. R., 598. Vide Cir. No. 8, A. G. O., 1900.*

161. Every voucher for official advertising must be rendered upon the Government official form (Form 22), and be accompanied if practicable by the letter of authority to publish (Form 65) and a copy of each issue of the paper in which the advertisement appeared.—*Form 65, Subs. Dept.*

162. When advertisements or specifications thereunder do not announce fixed standards for articles required, they should be so worded as to permit bids to be considered item by item, and awards to be made for the most suitable articles of each kind offered.—*A. R., 599.*

163. Whenever standards for supplies to be purchased can be made known by reference to approved samples or by accurate descriptions, advertisements and specifications will state that: "Articles must be equal to standards prescribed by the purchasing officer, who reserves the right to determine whether an article offered under a bid or presented for delivery under an award is equal to the standard. Information concerning standards to be obtained upon application at this office."—*Regs. Subs. Dept.*

164. Whenever it is intended to require that guaranties shall accompany proposals, that fact, the amounts in which the guarantors are to justify, and the periods to be allowed after the award for the execution of contract papers and bonds, will be stated in the advertisement or specification.—*A. R., 600.*

NOTE.—The circular advertisement of recruiting officers will be prepared in accordance with printed instructions on Form 28 of the Subsistence Department.

165. In purchasing stores needed for filling monthly requisitions, the newspaper advertisements or circulars inviting proposals should be issued about the middle of the month and the proposals be opened near the end of the month (say 15th-25th), and should call for "such quantities as may be required from time to time by the purchasing officer during the succeeding month."—*Regs. Subs. Dept.*

166. In purchasing stores needed for filling quarterly requisitions and requisitions for longer periods, the newspaper advertisements or circulars inviting proposals should call for approximate quantities of each article needed, and the specifications should reserve the right "to decrease; and, with the consent of the successful bidder, to increase the quantities advertised for to such quantities as may be required by the purchasing officer at the time of the award."—*Regs. Subs. Dept.*

167. When a chief commissary authorizes a commissary at a post to make a purchase of articles, he will furnish him with a draft of the advertisement and authorize him to apply for authority to publish the same in newspapers; or, if he wishes him to advertise by circulars, he will have the requisite number of

circulars prepared and sent to him for distribution. All such advertisements and circulars should be signed by the commissary "by authority" of the chief commissary.—*Regs. Subs. Dept.*

168. The following is the usual form of circular referred to in preceding paragraph:

CIRCULAR.

ADVERTISEMENT FOR PROPOSALS FOR SUBSISTENCE STORES.

OFFICE OF THE COMMISSARY,

— — —, 190—.

SEALED PROPOSALS, in triplicate, subject to usual conditions, will be received at this office, until 11 o'clock A. M., _____, 190_____, at which time and place they will be opened in presence of attending bidders, for furnishing and delivering, for use of Subsistence Department, United States Army, at such time and place as this post or at _____, as may be designated, such quantities of following-named subsistence stores required during period from _____, 190_____, to _____, 190_____. Full information will be furnished upon application to this office.

(Bidder will here insert price of article bid on.)

(Bidder will here insert price of article bid on.)

PRICE

PRICE.

BY AUTHORITY OF THE CHIEF COMMISSARY:

— Commissary.

PROPOSAL

Place of business: _____,
Date: _____, 190__.

THE COMMISSARY.

SIR: In accordance with above advertisement and specifications on reverse side hereof, and with a full understanding of same, —— propose and agree to furnish the Subsistence Department, United States Army, such quantities of above-named articles at prices specified as may be accepted hereunder.

Name, _____,

Residence (City, County, State), _____

Name, _____,

Residence (City, County, State), _____

(Signed in triplicate.)

LETTER OF ACCEPTANCE

OFFICE OF THE COMMISSARY,

SIR: Under above advertisement and proposal, I hereby accept the following at the prices stated, viz:

_____, Commissary.

To _____ (Name of bidder).

____-____ (Address).

NOTE.—An invoice or bill, stating number of packages, gross and net weights, and the price, must be sent with the articles with each delivery.

SPECIFICATIONS.

Bids on articles of inferior quality are not desired and will not be considered.

Bidders must, when required by the commissary, furnish guarantee bonds with their proposals.

Fresh beef must be good in quality and condition, fit for immediate use, and from fore and hind quarter meat proportionally, including all best cuts thereof. Necks shall be cut off at fourth vertebral joint, and breasts trimmed down; shanks of forequarters shall be cut off four inches above knee joint, and of hind-quarters, eight inches above hock joint. Necks, shanks, and kidney tallow, and beef from bulls and stags, and from females (except from spayed heifers) shall be excluded from delivery. The minimum weight of carcasses when dressed shall not be less than five hundred pounds, net.

When it is proposed to furnish fresh beef as above, and of temperature not greater than 50 degrees Fahrenheit, that fact will be clearly stated in bid.

Fresh vegetables shall be of good varieties, of reasonably large and uniform size, fully matured, dry, free from cuts and dirt, and in all respects of good quality and in good condition, and shall be put up in good sacks or other suitable packages.

Flour supplied shall be "straight" flour only, and each brand shall be capable, when used by itself, of producing a high grade of good bread.

Samples of articles, when required, must accompany proposals and be referred to therein.

Preference will be given to articles of domestic production, quality and price being equal.

Articles must be equal to standards prescribed by commissary, who reserves right to determine whether an article is equal to standard. Information concerning standards will be given upon application to him.

All stores contracted for, including packages containing them, shall be subject to such inspection as may be deemed necessary by the commissary, and whenever, in his opinion, any stores or packages tendered for delivery are not of kind or quality stipulated for, they shall be rejected, subject to appeal by contractor to commanding officer, whose decision shall be conclusive in regard thereto.

In case of failure of contractor to deliver stores as stipulated, the commissary is authorized to supply, by purchase in open market or otherwise, any deficiency resulting from such failure (the stores so purchased to be as near as possible of kind and quality contracted for), and the contractor shall be charged with any excess of cost over that of furnishing at contract price.

All items bid on will be considered separately.

Prices will be stated per units of quantity in which articles are advertised for.

The cost of packages and expense of delivery must be included in price of article.

Stores must be delivered at time and place designated by commissary, free of all extra charges.

Actual net weight, measure, or number, at time of delivery, will be purchase weight, measure, or number.

All packages must be in first-class shipping order; barrels must be full headlined and well coopered; boxes and crates must be strong, securely nailed, and full strapped; and sacks must be good, well sewed, and have the four corners tied.

Every package must have marked thereon the name of article, the actual gross, tare, and net weight, or measure, or number, at time of delivery—packages of pork, flour, etc., which have fixed standard contents, excepted—the words "U. S. Sub. Dept.", initials of purchasing officer, date (month and year) of delivery, and name and place of business (city or town) of seller, and such shipping marks required; also, there must be stenciled on both ends of each package a crescent 3 inches high by 2 inches wide.

The right is reserved to reject any or all proposals, or parts thereof, and to waive any informalities therein, and to decrease and, with consent of bidder, to increase quantities named in bids to such quantities required by purchasing officer at time when a delivery is called for under an award.

When a firm bids, the signer must state after firm signature the names of members composing it.

Anyone signing proposals as an agent must, if required, file with it legal evidence of his authority so to do.

A proposal by a corporation must be signed in corporate name, followed by signature and capacity of person signing, who will, if required, file therewith legal evidence of his authority to do so.

A proposal by a person who affixes to his signature the word "president," "secretary," "agent," or other designation, without disclosing his principal, is the proposal of the individual.

The place of residence of every bidder, with city, county, and State, must be given after his name, which must be written in full.

Alterations or interlineations must be noted over separate signature of bidder.

A bidder's guarantee, on form furnished by this office, must accompany proposals if required.

Successful bidders must be prepared, if required, to enter into formal written contract, with bond, whereof the penalty shall be one-third the probable consideration of contract, with two sureties who shall be citizens of United States, and who must jointly justify in double the amount of penalty, or a corporation which must justify in full amount of penalty. Sureties to bonds executed in any foreign country, or in the Philippine Islands, Cuba, Porto Rico, or Hawaii, or for the performance of contracts entered into in those places, need not be citizens of the United States.

Contracts will be made subject to approval of Commissary General, and to termination by him at any time.

Transfer of contract or interest in it is prohibited.

No member of, or delegate to, Congress, nor any person belonging to or employed in the military service of the United States is or shall be admitted to any share or part of a contract, or to any benefit which may arise therefrom.

Payment will be made by commissary on completion of contract or at end of calendar month, or as soon thereafter as he is supplied with funds for the purpose.

Proposals, in triplicate, must be inclosed in sealed envelope, which must be addressed to the commissary, and have marked thereon "Proposals for Subsistence Stores, to be opened _____, 190____."

Bidders are invited to be present at opening of proposals.

169. Advertisements and specifications should describe packages which may be desired, and which differ from the usual commercial packages, in a way not to be misunderstood by bidders.—*Regs. Subs. Dept.*

170. Proprietary articles, except such as are definitely designated in the official lists, should not be advertised for.—*Regs. Subs. Dept.*

171. A copy of each advertisement and specification will be promptly forwarded, unless otherwise instructed, by the officer issuing it, direct to the Commissary General, together with all information required for a complete understanding of the necessity for the proposed contract or purchase, and in case of notice by circular, there will be indorsed on it the names of persons to whom sent, and if issued for a period of less than ten days, the reason why a longer period was not allowed will be stated.—*A. R., 602.*

172. Copies of advertisements forwarded to the office of the Commissary General need not be accompanied by a letter of transmittal. Any explanation necessary will be made on the back of the advertisement or specification.—*Cir. Letter, O. C. G., July 5, 1893.*

173. Vouchers covering bills for advertising in newspapers must, prior to payment, be submitted to the Secretary of War. They will be prepared by the publisher, in duplicate, upon prescribed forms, and each will have attached a copy of the advertisement cut from the newspaper. No voucher will contain the account of more than one newspaper, nor for more than one advertisement. The date of first and subsequent insertions, number of lines, squares, or folios; number of insertions charged and ordered; and the amount charged, will be entered in the proper columns. The column headed "Amount allowed" will be left blank. The receipt should be signed in duplicate by the publisher or proprietor, or other person authorized to receipt for money in the name of the paper. Indorsed on the voucher will appear a copy of the authority of the War Department for the publication, stating its number. The accounts thus prepared will be forwarded by the certifying officer direct to the chief clerk of the War Department, with an indorsement describing the inclosures, preferably on letter of authority, or, if the letter of authority is not in the hands of the officer, then by a letter of transmittal.—*A. R., 585. Vide Cir. No. 4, A. G. O., 1902.*

174. Accounts presented to officers for advertisements which they did not order, but which are shown to have been ordered by the Secretary of War to be published in the newspaper presenting the accounts for payment, will be prepared upon the official forms and transmitted to the chief clerk of the War Department in the same manner as other accounts for advertising. The following form of certificate will be used in such cases: "I certify that the annexed advertisement was cut from the newspaper named in the above account, and that it was inserted in that newspaper for the period stated." Claims of publishers of official newspapers for advertisements copied from other papers without authority from the Secretary of War will not be paid.—*A. R., 586.*

175. In the event of an officer's death or removal, the outstanding bills for advertisements pertaining to his office will be prepared, certified, and forwarded by his successor, who is authorized to vary the form to correspond to the facts. Officers changing stations will leave with their successors complete records relative to unsettled accounts for advertising.—*A. R., 587.*

NOTE.—For additional information about advertising in newspapers, vide instructions on back of Form 65; Military Laws of the United States, page 569, note 4, and page 573.

APPROPRIATIONS AND FISCAL YEARS.

176. The fiscal year ends on June 30. The quarters of the fiscal year are as follows: First quarter, July 1 to September 30; second, October 1 to December 31; third, January 1 to March 31; fourth, April 1 to June 30.—*A. R., 699.*

177. All officers, agents, or other persons receiving public moneys appropriated by any Army appropriation act shall account for the disbursement thereof according to the several and distinct items of appropriation expressed in such act.—*Act of July 5, 1884 (23 Stat. L., 113)*.

178. The official designation of the appropriation for the Subsistence Department under which disbursements are made and accounted for is “Subsistence of the Army” (indicating the particular fiscal year), and for that purpose it constitutes one fund. The method of designating appropriations by fiscal years will be strictly followed in all estimates, accounts, abstracts, vouchers, and other official money papers pertaining to the Subsistence Department.—*G. O. No. 26, A. G. O., 1901; Cir. No. 3, O. C. G., 1883*.

179. So much of the appropriation for subsistence of the Army as may be necessary may be applied to the purchase of subsistence stores for sale to officers for the use of themselves and their families, and to commanders of companies or organizations, for the use of the enlisted men of their companies or organizations, and the proceeds of all sales of subsistence supplies shall hereafter be exempt from being covered into the Treasury and shall be immediately available for the purchase of fresh supplies.—*Act of Mar. 3, 1875 (18 Stat. L., 410)*.

180. The “subsistence supplies” contemplated in the preceding paragraph, the proceeds of all sales of which are made immediately available for the purchase of fresh supplies, comprise not only the articles denominated “subsistence stores,” but also the necessary means for handling, preserving, issuing, selling, and accounting for these supplies, such as tools, scales, measures, utensils, stationery, safes, office furniture, etc.—*3 Dig. 2d Comp. Decisions, par. 1836*.

181. When the Commissary General notifies officers of remittances, he informs them of the amount remitted under each head of appropriation, and designates the fiscal years.—*A. R., 700*.

182. Accounts current, abstracts, and vouchers, including transfers and refundments, will have noted in red ink on the face and also in the brief on the back the fiscal year to which the funds pertain.—*A. R., 701*.

183. No account current will contain accounts of different years; and no item will be entered thereon unless it pertains to the fiscal year to which the account belongs.—*A. R., 702*.

184. All public funds on hand at the close of a fiscal year, except those required to pay outstanding liabilities incurred during such year (a schedule of which will, if possible, accompany the last account current for the year) will be deposited to the credit of the Treasurer of the United States or transferred to a chief commissary and the disbursing officer's account closed by credit for such deposit or transfer.—*A. R., 705. Vide Rev. Stats., 3690*.

185. Balances retained after the close of the fiscal year for the purpose of paying outstanding liabilities will be carried to a “supplemental account current” for the fiscal year to which the funds pertain.—*A. R., 706*.

186. When disbursements are made from such balances, accounts will be rendered as “supplemental accounts” for the fiscal year to which the funds pertain.—*A. R., 707*.

AWARDS.

187. When proposals for supplies for the general service of a department are received at its headquarters, the chief commissary will submit them to the department commander, and under his supervision will make the award and execute the necessary papers, unless under existing orders the action of higher authority is necessary.—*A. R., 620*.

188. When a purchasing officer, acting under the direct supervision of a chief of bureau, has invited and received proposals he will make the award and execute the necessary papers unless otherwise directed by the chief of bureau.—*A. R., 619.*

189. As soon as practicable after proposals have been opened and abstracted, and the samples (if any) examined, the successful bidder will be furnished with a letter informing him of the award, giving the names of the articles, quantities, prices, kinds of packages, and times and places of delivery; and, if a contract in quintuplicate is to be executed and a bond furnished by him, he will be so informed. If the transaction is to take the form of a proposal and an acceptance only, a letter of acceptance reciting the names of the articles, quantities, prices, kinds of packages, and times and places of delivery, will be sent to the successful bidder.—*Regs. Subs. Dept.*

190. Unless the United States elects to exercise the right to reject proposals, which it does in rare cases, in making awards each item of a proposal will be considered separately and independently, and awards will be made to the lowest responsible bona fide bidder for the most suitable article of each kind offered, considering quality, cost of transportation, and the interests of the government.—*A. R., 621. Vide Act Mar. 2, 1901 (G. O. No. 26, A. G. O., 1901); Cir. No. 3, A. G. O., 1885.*

191. With the consent of a bidder to whom an award is made, an increased quantity may be accepted at the time of the award; but if the precise quantity of an article was stated in the advertisement or solicitation for proposals, without reserving the right to increase the quantity called for, no greater quantity than that so stated can be accepted or awarded. Any decrease in the quantity advertised for will be made if required by public interest.—*Regs. Subs. Dept.*

192. Slight failures on the part of a bidder to comply strictly with the terms of an advertisement should not necessarily lead to the rejection of his bid, but the interests of the Government will be fully considered in making the award.—*A. R., 622.*

193. Articles of domestic production or manufacture will be preferred to those of foreign origin, cost and quality being equal.—*A. R., 623.*

194. When no guaranty is required, bidders must, if called upon by the awarding officer, furnish satisfactory evidence before the award is made to them of their ability to carry their proposals into effect.—*A. R., 624.*

BEEF CATTLE.

195. Beef cattle will be purchased only when necessary for supplying beef to troops in campaign or on the march.—*A. R., 1876.*

196. Advertisements and contracts for the purchase of beef cattle will provide for an average gross weight, and stipulate that none below a specified weight will be received. Generally those weighing less than 1,000 pounds or more than 1,400 pounds should not be accepted, but when the limited number of troops to be supplied or other sufficient reason renders it necessary, the purchase of cattle weighing less than 1,000 pounds is permitted. The purchase or acceptance of cows, heifers, bulls, stags, and cattle that are wild, lame, or diseased is prohibited.—*Regs. Subs. Dept.*

197. The horns of cattle afford a means of judging of the age and quality. When the animal is three years old, the horns are smooth and handsome; the tip at the extremity of the horn usually falls off, and the ring at the root appears; a new ring is formed between this one and the skull every year after. Fine, smooth horns are seldom found on an inferior animal. Thick and coarse heavy horns are almost invariably found on inferior animals.—*Cattle and Cattle Feeding*, pp. 4 and 5.

198. Beef cattle are paid for by net weight, determined in the manner indicated below.—*Regs. Subs. Dept.*

199. Contracts for beeves will stipulate that the animals shall be kept without food and water for twelve hours immediately before weighing, and the method prescribed below for determining the net weight will be inserted therein. When open purchases are made, and time or circumstances do not admit of reducing to writing the terms of purchase agreed on, the method of determining the net weight will be stated to, and accepted by, the parties supplying the cattle.—*Regs. Subs. Dept.*

200. Each bullock when received by purchase, or transfer from another officer, will be accurately weighed, if practicable, and its estimated net weight determined by the following table:

Gross weight.	Estimated net weight.
800 pounds or less.....	40 per cent of gross weight.
Over 800 pounds and less than 1,300 pounds	50 per cent of gross weight.
1,300 pounds and over.....	55 per cent of gross weight.

This mode of determining the net weight will govern only when the beeves are in condition to yield fresh meat of good quality; if not in such condition they will be rejected, unless the purchase be necessary, when a less per cent will be adopted for the net weight. Previous to weighing, cattle should, if practicable, be kept twelve hours without food or water.—*Regs. Subs. Dept.*

201. If impracticable to weigh the cattle, the herd will be separated into three lots, according to apparent weight—heavy, medium, light—or into a greater number of lots, if the herd is large and the cattle of great diversity in weight. From each lot an animal will be selected as of the average weight and condition thereof, killed, and dressed and trimmed as follows: Necks cut off at the fourth vertebral joint, breasts trimmed down, shanks of fore quarters cut off 4 inches above the kneejoint, shanks of hind quarters cut off 8 inches above the hock joint. The accurate scale weight of the carcass of each animal thus dressed and trimmed (excluding necks, shanks, and kidney tallow) shall be considered as the average net weight of the cattle of the lot from which the animal was taken.—*Regs. Subs. Dept.*

202. The delivery of the beef cattle shall be accomplished in the following manner:

When the contractor is ready to deliver the cattle he should so notify the commissary. If there be a commanding officer the commissary shall at once report such notification to him. Thereupon the commanding officer shall immediately convene a board of officers, to consist of as many members, not exceeding three, as can be assembled, one of whom shall be the commissary, and the others shall be preferably company commanders. The commissary and the commanding officer shall comprise the board if no other officers are available. As soon as practicable the board shall personally inspect the cattle, select such as conform to the requirements of the contract, and determine their net weight in the manner prescribed in the preceding paragraphs. Upon the determination of such net weight the commissary shall receive the cattle so selected and plainly brand them on the left hind quarter with the letters "U. S." If the commissary be the only officer on duty at the post mentioned, he shall at once pursue the course prescribed in this paragraph for a board of officers. The board shall furnish a report (or the commissary shall furnish a certificate, as the case may be) setting forth fully the method pursued for determining the net weight of the selected cattle, the several steps taken by them or him in the performance of their or his whole duty relating to the contract, and the number of head and aggregate net weight of the selected cattle.—*Regs. Subs. Dept.*

203. When in the transfer from one officer to another it is not practicable to determine the net weight of beeves as hereinbefore prescribed, the average weight of each animal will be assumed to be the same as last determined by the regulation methods.—*Regs. Subs. Dept.*

204. Beeves will be accounted for by number and net weight on the return of subsistence stores.—*Regs. Subs. Dept.*

205. In driving cattle they should be started on the road at daybreak, and after one hour they should be stopped to rest and ruminate, when they will be found to drive with more ease to themselves than if the stoppage had not been made. At meridian, if opportunity offers, the herd should be halted from one to two hours, allowing them to feed and water. Cattle should never be driven, but permitted to assume their own gait, except the lively fast-traveling ones that require to be held in check to give those in rear an opportunity to close up and prevent separation. A herd should never be separated in sections, especially in proceeding through a wooded country. The number of men required in the field is about three to the 100 head. They should be placed at equal distances on the sides, with a strong force of herders in the rear to guard against straggling, for there will be in all large herds some that are lame or too heavy to travel well.—*Regs. Subs. Dept.*

206. In herding cattle, where there are no fences for corrals, the cattle should be allowed a free range of country, with mounted herders at equal intervals and within sight of each other on the outer circle.—*Regs. Subs. Dept.*

207. In pasturing cattle, water should be of convenient access from the feeding grounds, and cattle should not be kept on the pasture more than eight hours in twenty-four, commencing at daylight in the morning, removed at the expiration of four hours, and replaced at say 2 o'clock p. m. and removed at 6 o'clock p. m. This method gives them an opportunity to chew the cud and prevents unnecessary trampling of the grass.—*Regs. Subs. Dept.*

208. When sufficient pasturage can not be secured for beeves, hay, corn, and other articles of forage will be purchased and fed to them in such quantities as may be necessary. Hay and corn are the best forage, and if fed in the proportion of about 12 pounds of each will ordinarily keep cattle in good condition—to be fed half each in the morning and half in the evening.—*Regs. Subs. Dept.*
Vide Form 43.

209. Cattle should be allowed to drink whenever they desire, but when this is not possible, they should be driven to water after the morning and evening feed.—*Regs. Subs. Dept.*

210. Cattle should be salted twice a week with about 4 ounces per head at each issue.—*Regs. Subs. Dept.*

211. The animal heat leaves the beef in about twenty-four hours after being killed, and if an animal is killed, dressed, and immediately thereafter issued to troops, it is very liable to cause diarrhoea and is otherwise prejudicial to health. For this reason beef cattle should be slaughtered at night, if practicable, to allow the animal heat to escape as a sanitary measure. In temperate climates cattle should, when practicable, be killed twenty-four hours before issue; in hot climates at least ten hours.—*Regs. Subs. Dept.*

212. In taking off hides care should be observed not to cut them, as every knife cut reduces the value of a hide. Hides will be preserved by drying or salting, and sold as soon as practicable; and will be accounted for by number on the return of subsistence stores.—*Regs. Subs. Dept.*

213. Whenever time and convenience will permit, the tallow will be rendered, placed in suitable receptacles, and sold as soon as practicable. Tallow will be accounted for by pounds on the return of subsistence stores.—*Regs. Subs. Dept.*

BLANKS.

214. The standard blank forms used in Army administration, with the notes and directions thereon, have the force and effect of Army Regulations. New forms or alterations will not be made without the authority of the Secretary of War, and the date on which a form or alteration was authorized will be printed on the form itself. All notes or directions on these blanks will, prior to their issue, be approved by the Secretary of War. These forms and lists of them will be furnished by the chiefs of the various bureaus and offices of the War Department. Requisitions therefor will call for them by number and name.—*A. R., 1761.*

215. Each blank form used in the Subsistence Department contains detailed instructions which should be carefully studied and followed.—*Regs. Subs. Dept.*

216. Requisitions for blanks for commissaries at posts, arsenals, in the field, etc., should be made on the Commissary General. Such requisitions should be made ordinarily for a six months' supply for a garrisoned post, beginning July 1. Excessive requests for blank forms in many cases indicate not alone a lack of care in the preparation of such requisitions, but also in the use and preservation of the blanks furnished. Only such quantities will be called for as the actual needs of the public service require, and officers must give their personal attention to the proper care and use of blanks furnished them. In making requisitions the quantity on hand will be deducted from the quantity required as in the case of other public property, and the period for which blanks are desired will be stated, which should not exceed six months.—*Regs. Subs. Dept.; Cir. No. 6, A. G. O., 1902. Vide A. R., 592, 1440.*

217. Post commissaries should be the sources of supply for all company commanders, regimental commissaries, and other persons needing subsistence blanks at posts and subposts.—*Regs. Subs. Dept.*

218. The following-named blank forms, embraced on Form 64, are not needed by post commissaries, regimental commissaries, or commissaries in the field—Nos. 6, 22, 23, 23a, 23b, 24, 25, 26, 26a, 27, 28, 29, 30, 30a, 30b, 30c, 32, 33, 35, 37, 46, 57, 58, 59, 61, 65, 70, 71, 72, 74.—*Regs. Subs. Dept.*

219. Each post commissary at a permanent post should be provided with not exceeding one blank case for the careful preservation of blanks.—*Regs. Subs. Dept. Vide Cir. No. 2, O. C. G., 1901.*

220. The following list of blank forms of the Subsistence Department is arranged so as to indicate the purpose of each. The references and other information contained in the list are supplementary to the instructions printed on the blanks themselves.

No.	Name of form.	Voucher to—	Period covered by—	Forwarded With—	To—	Character of paper.	Remarks.
1	Account Current	Month ---	Account current	Commissary General	Money -----	A. R., 1441; "Accounts and Returns."	
2	Combined Invoice of and Receipt for Funds	Account current	Account current	Commissary General	Money -----		
3	Invoice of Funds (Paymaster's Collections)	Account current	Account current	Commissary General	Money -----	A. R., 1438. Also contains data for re-	
4	Abstract of Subsistence Stores Sold	Month ---	Account current	Commissary General	Money -----	turn of stores. Vide "Exceptional Arti-	
5	Abstract of Disbursements to Accompany Account Current (small).	Month ---	Account current	Commissary General	Money -----	cles."	
6	Abstract of Disbursements to Accompany Account Current (large).	Month ---	Account current	Commissary General	Money -----		
7	Voucher for Supplies Purchased on Sealed Proposals and Acceptances.	Abstract of disbursements.	Account current	Commissary General	Money -----	{ Also contains data for the returns of stores and property. Vide Form 9 and Form 8, and Form 10 as to Form 7 and 8.	
8	Voucher for Supplies Purchased under Written Contract or Open Purchase.	Abstract of disbursements.	Account current	Commissary General	Money -----	"Purchases," Vide Form 8.	
9	Report of Emergency Purchases Exceeding \$200.	Month ---	Account next to account	Commissary General	Money -----	File with voucher on which payment is made for the supplies inspected. Vide Forms 7 and 8.	
10	Inspection Certificate	Month ---	Account current	Commissary General	Money -----	G. O. No. 133, A. G. O., 1901.	
11	Voucher for Purchase of Meals	Month ---	Abstract of disbursements.	Commissary General	Money -----		
12	Receipt Roll for Commutation of Rations.	Month ---	Abstract of disbursements.	Commissary General	Money -----		
13	Individual Receipt of Soldier for Commutation of Rations.	Subvoucher to Form 12.	Account current	Commissary General	Money -----		
14	Voucher for Commutation of Rations of Ordnance Sergeant.	Month ---	Abstract of disbursements.	Commissary General	Money -----		
15	Receipt Roll for Liquid Coffee and Account Current combined.	Month ---	Abstract of disbursements.	Commissary General	Money -----	A. R., 1388. This is an independent ac-	
16	Receipt Roll for Coffee Money Furnished to Enlisted Men.	Month ---	Abstract of disbursements.	Commissary General	Money -----	count current.	
17	Receipt Roll for Savings Purchased	Month ---	Abstract of disbursements.	Commissary General	Money -----	A. R., 1388.	
18	Voucher for Commutation of Fresh Vegetables.	Month ---	Abstract of disbursements.	Commissary General	Money -----	Also contains data for return of stores.	
19	Voucher for Services	Month ---	Abstract of disbursements.	Commissary General	Money -----	A. R., 1384; Cir. No. 25, A. G. O., 1901; Cir. No. 8, O. C. G., 1901.	
20	Pay Roll of Civil Employees and Extra-Duty Men.	Month ---	Abstract of disbursements.	Commissary General	Money -----	Vide Form 76.	

BLANKS.

No.	Name of form.	Voucher to—	Period covered by—	Forwarded With—	To—	Character of paper.	Remarks.
21	Return of Civil Employees and of Extra-Duty Men.		Month	Account current—	Commissary General—	Report ---	G. O. No. 131, A. G. O., 1888.
22	Voucher for Advertising (General and Special).	Abstract of disbursements.	Month	Account current—	Commissary General—	Money ---	Vide A. R., 718; Forms 58, 59, 65.
23	Contract for Fresh Beef.				Contract—	Contract—	
23a	Contract for Refrigerated Fresh Beef, Island Possessions.				Contract—	Contract—	
23b	Contract for Freshly Slaughtered Fresh Beef, Island Possessions.				Contract—	Contract—	
24	Contract for Fresh Beef and Mutton.				Contract—	Contract—	A. R., 627 to 637; and "Contracts."
25	Contract for Beef Cattle.				Contract—	Contract—	
26	Contract for Fresh Vegetables.				Contract—	Contract—	
26a	Contract for Fresh Vegetables, Island Possessions.				Contract—	Contract—	
27	Contract for Supplies.				Contract—	Contract—	
28	Contract for Meals for Recruits (by proposal and acceptance).				Contract—	Contract—	
29	Bidder's Guarantee.					Guaranty or bond.	To accompany a proposal when a guaranty is required.
30	Contractor's Bond (when principal is an individual or partnership, and sureties are individuals).					Bond—	
30a	Contractor's Bond (when principal is an individual or a partnership, and surety is a corporation).					Bond—	
30b	Contractor's Bond (when principal is a corporation, and sureties are individuals).					Bond—	
30c	Contractor's Bond (when both principal and sureties are corporations).					Bond—	
31	Abstract of Proposals, small.					Commissionary General—	{ A. R., 617, 625, 626, 631; and "Abstracts of Proposals."
32	Abstract of Proposals, large—Extra inside sheets for.					only when required.	
33	Abstract of Proposals, large—Extra inside sheets for.					Commissionary General—	
34	Return of Subsistence Stores.		Month	Return of stores—	Commissary General—	Stores ---	A. R., 1441; and "Accounts and Returns."
35	Recruiting Officer's Return of Subsistence Stores.		Month	Return of stores—	Commissary General—	Stores ---	G. O. No. 132, A. G. O., 1901. This is an independent return.
36	Abstract of Purchases of Subsistence Stores, small.	Return of stores	Month	Return of stores—	Commissary General—	Stores ---	
37	Abstract of Purchases or Transfers of Subsistence Stores, large.	Return of stores	Month	Return of stores—	Commissary General—	Stores ---	
38	Combined Invoice of and Receipt for Stores and Property.				Commissary General—	Stores or property.	Return of stores, or return of property.

BLANKS.

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39	Statement of Gains and Waifage -----	Return of stores -----	Month -----	Return of stores -----	Commissary General -----	Stores -----	A. R., 1356, 1367, 1368; G. O. No. 165, A. A. G. O., 1901. G. O. No. 11, A. G. O., 1902, and Forms Nos. 53 and 66.
40	Abstract of Issues -----	Return of stores -----	Month -----	Return of stores -----	Commissary General -----	Stores -----	Copy also for company commander.
41	Ration Certificate -----	Subvoucher to Form 40 -----	Month -----	Return of stores -----	Commissary General -----	Stores -----	
42	Statement of Dues from Enlisted Men -----	Form 4 -----	Month -----	Return of stores -----	Commissary General -----	Money -----	
43	Abstract of Beef Cattle and Forage -----	Return of stores -----	Month -----	Return of stores Account current, Return of stores, Return of property.	Commissary General -----	Stores -----	
44	Account of Sales at Auction -----	-----	Month -----	-----	Commissary General -----	Stores -----	
45	Return of Subsistence Property -----	Return of property -----	Quarter -----	Return of property Return of property.	Commissary General -----	Property -----	A. R., 1441; "Accounts and Returns."
46	Abstract of Purchases or Transfers of Subsistence Property, large.	Return of property -----	Quarter -----	-----	Commissary General -----	Property -----	
47	Estimate of Funds -----	-----	Month -----	-----	Commissary General or officer who advances funds.	Money -----	Vide "Funds," and "Requisitions."
48	Requisition for Stores for Issue to Troops -----	-----	6 months -----	-----	Chief Commissary of the Dept.	Requisition.	Made quarterly. Vide "Requisitions."
49	Requisition for Stores for Issue and Sales -----	-----	3 months -----	-----	Chief Commissary of the Dept.	Requisition.	Made monthly. Vide "Requisitions."
50	Requisition for Subsistence Property -----	-----	12 months -----	-----	Chief Commissary of the Dept.	Requisition.	Made semiannually, Jan. 1 and July 1. Vide "Requisitions."
51	Requisition for Stores for Sales -----	-----	6 months -----	-----	Chief Commissary of the Dept.	Requisition.	Made quarterly. Vide "Requisitions."
52	Request for Exceptional Articles -----	-----	Month -----	-----	Chief Commissary of the Dept.	Requisition.	Vide "Exceptional Articles."
53	Ration Return -----	-----	-----	-----	Commanding officer post or regt. who sends it to commis- sary.	-----	A. R., 1389, 1390; Form 86; G. O. No. 11. A. G. O., 1902.
54	Application to Purchase for Cash (officers and enlisted men).	-----	-----	-----	Presented to commis- sary.	Stores -----	
55	Permit to Purchase on Credit (enlisted men).	-----	Month -----	-----	Presented to post com- missary after approval.	Stores -----	
56	Price List of Subsistence Stores at Post -----	-----	Month -----	-----	-----	Stores -----	Copy for file in office post adjutant and copy to be posted in commissary office or store- house.
57	Price List of Subsistence Stores (purchasing commissioners).	-----	Month -----	-----	Copy to Comy Gen. and each purchasing comy, and chief comy. who is not a purchas- ing comy.	Report -----	
58	Application for Authority to Advertise, Special.	-----	-----	-----	Chief Clerk, War Dept., through Comy. Gen.	Advertising	Vide Form 22.
59	Application for Authority to Advertise, General.	-----	Annual -----	-----	Chief Clerk, War Dept., through Comy. Gen.	Advertising	Circular No. 4, A. G. O., 1902. Vide Form 22.
60	Monthly Report of Subsistence Stores and Funds on Hand at Post.	-----	Month -----	-----	Chief Commissary of the Dept.	Report -----	Vide G. O. No. 9, A. G. O., 1902.

BLANKS.

No.	Name of form.	Voucher to—	Period covered by—	Forwarded With—	To—	Character of paper.	Remarks.
61	Monthly Personal Report (officers of the Subsistence Department).	Month	Month	Copy to Comy. Gen. and Adj. Gen. Comy. Gen., through military channels.	Report -----	A. R. 808, and "Reports."	
62	Monthly Personal Report (past commissary sergents).	Month	Month	-----	Report -----	A. R. 112, and "Reports."	
63	Blank Form of Fortnightly Requisition for Blanks.	6 months	-----	Commissary General - Publisher of paper. -----	-----	To make duplicate copies. A. R. 1440. When received back with Form 22 from publishers, to accompany that form when sent to Chief Clerk, War Dept., for approval. Vide Form 53, and G. O. No. 11, A. G. O., 1902.	
65	Request to Newspaper to Publish Advertisement.	-----	-----	To commanding officer, who sends it to comy.	Stores -----	Signed copy for commissary to file with his retained abstract of issues (Form 40) and memorandum copy for the company commander. G. O. No. 9, A. G. O., 1902.	
66	Consolidated Ration Return.	-----	-----	-----	Stores -----	-----	
67	Issue Slip.	-----	-----	-----	Stores -----	-----	
68	Report of Relief from Subsistence Duty in the Philippines.	Abstract of disbursements.	Month	Account current -	Comy. Gen., through commanding officer. Commissary General -----	Report ----- Money or stores.	
69	Return of Enlisted Patients in Hospital.	-----	Month	-----	-----	A. R. 1394, as amended by G. O. No. 130, A. G. O., 1901. Also contains data for return of stores.	
70	Daily Issues of Subsistence Stores on Transports.	-----	Month	Voyage -----	Subsistence Supt. Army Transport Service, Comy. Gen. and Subsistence Supt. of Army Transport Service, home office.	Stores -----	
71	Subsistence Statement and Requisition (Transports).	-----	Month	Return of stores -----	-----	Requisition Paragraph 202, Regs. Army Transport Service, Army Transport Service, 139.	
72	Abstract of Subsistence Stores Expended, etc. (Transports).	-----	-----	-----	-----	-----	
73	Receipt Book for Subsistence Stores Purchased on Credit by Officers.	-----	-----	-----	-----	One copy for file with retained abstract sales (Form 4), and one to paymaster who pays the officer or to chief paymaster of the department. G. O. No. 12, A. G. O., 1901.	
74	List of Passengers Furnished Meals on Transport.	Account current -----	Month -----	Account current -	Commissary General -----	Money -----	
75	Statement to Accompany Proceedings of Boards of Survey.	-----	-----	-----	-----	-----	
76	Meal Ticket Book (100 tickets in book).	-----	-----	Subvoucher to Form 19, when making up account for payment of contractor.	Commissary General -----	Money -----	

Note.—Vide "Accounts and Returns" in connection with the foregoing table.

BOARDS OF SURVEY.

221. The authority for boards of survey is found in Army Regulations. They are an aid in the transaction of military business, and are governed by the Army Regulations and the customs of the service.—*Manual for Boards of Survey, 1, 2.*

222. A board of survey will be called by the commanding officer of the regiment, independent battalion, post, or station. Such boards may, however, be convened by the commanding officer of a department, an army corps, division, or brigade. Commanding officers of regiments or separate battalions serving in the field and commanders of divisions and separate brigades have the same power to convene boards of survey and to act on their proceedings as are vested in the commanding officers of posts by Army Regulations.—A. R., 791, 792.

223. A board of survey will be composed of three officers, exclusive of the commanding officer and those who are interested, if that number be present for duty; otherwise, of as many as are so present, exclusive of the commanding and interested officers; or if none but the commanding officer and interested officers be present for duty, then of the commanding officer. When only the responsible or interested officer is present, he will not constitute himself a board of survey, but will furnish the next higher commander authorized to convene such boards his certificate of facts and circumstances, supported by the testimony of witnesses, or by the affidavits of enlisted men or others who are cognizant thereof. Should the case thus presented not be considered satisfactory, or in a case in which only interested officers with opposing interests are present for duty at the post or station, the next higher commander authorized to convene boards of survey may make the necessary investigation.—A. R., 791.

224. An order convening a board of survey should state explicitly the matter to be investigated. It should designate the place and hour of meeting and the names of the members, in the order of rank, and in case less than three members are detailed, it should recite the reason for such diminished number. In cases where the property in question has been previously acted upon by a board of survey, the order convening the board will so state, and require that the proceedings of any previous board or boards be considered.—A. R., 791; *Manual for Boards of Survey, 8.*

225. A board of survey must fully investigate matters submitted to it. It will call for all evidence attainable, and will not limit its inquiries to proofs or statements presented by parties in interest. It will rigidly scrutinize the evidence, especially in cases of alleged theft or embezzlement, and will not recommend the relief of officers or soldiers from responsibility unless fully satisfied that those charged with the care of property have performed their whole duty in regard to it. In no case, however, will the report of a board take the place of the evidence required in paragraph 764, Army Regulations.—A. R., 793.

226. The investigation by a board of survey should be as searching and the action as complete as that of a court-martial. The object is not in any sense merely to exonerate individuals and relieve them from proper responsibility; the board must go further and fix the responsibility where it belongs. It is primarily to find all the facts in the case, and next to express an opinion as to where the responsibility should be fixed, so that the loss, if any, may fall upon the proper party—the Government or the individual. Each member should make careful personal inspection of all property submitted to the board. In cases of losses and embezzlements of subsistence stores or property, boards of survey in their proceedings and recommendations are to be guided by the above requirements.—A. R., 1356, as amended by G. O. No. 165, A. G. O., 1901; *Manual for Boards of Survey, 35, 36.*

227. Public property which has been damaged, except by fair wear and tear, or is unsuitable for the service, before being submitted to an inspector for condemnation, will be examined by a board of survey. By order of the commanding officer, stores that have become so deteriorated as to endanger health or injure other stores may be destroyed; but in every case of this nature a board of survey shall act, and an inventory and inspection report signed by the accountable and commanding officers will be prepared and forwarded. In urgent cases the taking of proof and the preparation of written proceedings by the board may follow the destruction of the property.—*A. R.*, 790.

228. In case the loss of or damage to supplies is found to have occurred prior to the time when the officer who applies for the board became responsible for the property, the board will ascertain as far as practicable how and where the loss or damage occurred, and who, if any one, is at fault, and embody this information in its report.—*Manual for Boards of Survey*, 41.

229. In case of deficiency of or damage to any article of military supplies, the responsible officer must show by one or more depositions that said deficiency or damage was not occasioned by any fault on his part.—*Act May 18, 1826; Rev. Stats.*, 1304.

230. An officer desiring the appointment of a board of survey will forward with the application therefor his certified statement covering all the facts in the case within his knowledge, showing the vigilance exercised by him and precautions taken to guard the property from injury or loss, and the efforts made, if any, in the case of losses by theft or otherwise, to recover the property—together with the original affidavits upon which he relies to relieve him from responsibility and the number of duly attested copies thereof required by a board of survey to accompany its proceedings. The affidavits and certificates are properly submitted by him, in triplicate, to the convening authority on requesting the appointment of a board, and by the convening authority transmitted, with the appointing order, to the president of the board. He should also forward, when necessary, a like number of copies of the written report made by the officer examining packages opened for the first time and found with contents damaged or deficient. He must furnish whatever testimony he relies upon for relief from responsibility.—*A. R.*, 751, 794; *Manual for Boards of Survey*, 29, 61.

231. When supplies are examined by a board of survey, the marks on the articles or packages, showing the name or initials of the purchasing officer, the place and date of purchase, and the names of the persons from whom purchased, etc., if obtainable, should be entered in the proceedings of the board, unless it is evident from the report of proceedings that the age and condition at the time of purchase have nothing to do with the loss or damage.—*Manual for Boards of Survey*, 42. *Vide Form 75.*

232. Whenever a commissary officer asks for a board of survey on damaged commissary stores, he will, in addition to furnishing the other evidence required, accompany his application therefor with a list of the articles to be examined and reported upon, accompanied by Form 75 filled out, showing names of articles, brands, quantities, prices, money value (computing by the invoice, not the selling price), date of receipt at post, from whom received, date of purchase, place of purchase, from whom purchased, initials of the purchasing officer, condition when received, present condition, and how rendered unserviceable. These lists will be supplied in triplicate, and will be attached to the proceedings of the board as exhibits.—*Manual for Boards of Survey*, 60; *Regs. Subs. Dept.*

233. When an officer to whom stores are consigned discovers damage or deficiency, he will apply for a board of survey, before which all concerned will be heard in person or by deposition. The board will ascertain and determine

the amount and condition of the stores actually delivered to the receiving officer, who will receipt to the officer intrusted with their transportation for the amount and quantity so determined. The latter officer will be held responsible for all damages or deficiency, unless relieved therefrom by the report of the board of survey, duly approved by the reviewing authority.—*A. R., 1249.*

234. The party responsible for subsistence supplies to be surveyed will not submit, under A. R., 794, affidavits or certificates of third persons simply expressing an "opinion" that the officer presenting them "ought not to be held responsible," or that "no one ought to be held responsible." Affidavits and certificates are the means of conveying to the board of survey and higher authority a knowledge of the facts and circumstances which determine the responsibility of the officer concerned, and should be confined to statements of facts and circumstances only.—*Regs. Subs. Dept.*

235. A board of survey should hear in person or by deposition all persons concerned in the subject-matter before it.—*A. R., 795.*

236. Parties who seem responsible should, if possible, be notified to appear or show cause why they should not be so held. The fact that such parties were notified should be stated in the record of the proceedings of the board, and if they failed to respond note will be made of the length of time given for reply. Parties liable to become responsible through proceedings of the board will be given an opportunity to offer rebutting or explanatory testimony and to appear either in person or by counsel or letter. In no case will anyone be held responsible without such hearing, unless the record plainly shows that by the nature of the case this was impracticable.—*Manual for Boards of Survey, 38, 39.*

237. A board of survey can not condemn public property. Its action is purely advisory. It is called for the purpose of ascertaining and reporting facts, submitting opinions, and making recommendations upon questions of responsibility which may arise through accident, mistake, or neglect. For example, it investigates and determines questions involving the character, amount, and cause of damage or deficiency which public property may have sustained in transit, store, or use, and which is not the result of ordinary wear and tear of the service, and reports the investigation made, its opinions thereon, and fixes responsibility for such damage or deficiency upon the proper party. It makes inventories of property ordered to be abandoned when the articles have not been enumerated in the orders for abandonment. It recommends the proportion in which supplies shall be issued in consequence of damage or deterioration that renders them, at the usual rate, unequal to the regulation allowance, fixing in each instance responsibility for actual condition. It verifies the discrepancy between invoices and the actual quantity or description of property transferred from one officer to another, fixes definitely amounts received for which the receiving officer must receipt, and ascertains, as far as possible, where and how the discrepancy has occurred. It inventories cash in the hands of a deceased officer, and inventories and reports the condition of property in the possession of deceased officers, as provided for in paragraphs 97 and 98, A. R., etc.—*A. R., 797. Vide A. R., 127, 750, 751, 760, 766, 768, 769, 1249, 1250, 1356, 1365, 1366, 1370; G. O. No. 165, A. G. O., 1901.*

238. In assessing loss or damage, the proceedings should show (in addition to the description, number, or quantity) the money value in dollars and cents of the articles, stores, or property lost or damaged. In cases where stores or property are authorized to be recommended for sale or issue at reduced prices, the board will state the price at which it recommends that each article shall be sold or issued.—*Manual for Boards of Survey, 64.*

239. Boards of survey have no authority to fix the price at which subsistence stores shall be sold. In exceptional cases a board of survey may recommend the price at which they deem an article should be disposed of for submission to the

Secretary of War. But reduction by any one of the selling price of subsistence stores is of doubtful legality and is objectionable on other grounds.—*L. B. 116, p. 273; 45969, O. C. G.; A. R., 797; 21 Stat. L., 347; Cir. Letter, O. C. G., Sept. 19, 1896.*

240. Boards of survey have no power to relieve an officer from responsibility for loss of funds—Congress or the Court of Claims only can do so.—*Rev. Stats., 1069; 72715, O. C. G.*

241. The proceedings of a board of survey will be prepared in triplicate and signed by each member who concurs in the finding. Should a member not concur, he will submit a minority report, to be embodied in the record immediately after the majority report and signed by the dissenting member. The proceedings will then be submitted to the convening authority for approval or disapproval.—*A. R., 798.*

242. When a board takes inventory on the death of an officer in charge of public property or money, the proceedings with the accompanying inventory are made out as in other cases, one copy being sent direct to the bureau in which the deceased officer had accounts, one copy is given to his representative or the person who settles up his affairs, one copy is sent to department headquarters, and a duly authenticated copy is kept on file with the regimental or post records.—*Manual for Boards of Survey, 65.*

243. It is often found necessary to return proceedings of boards of survey, more especially on subsistence stores, either on account of error in the proceedings or to obtain additional information for the chief of the administrative department to which the stores pertain. The principal defects seem to be: The board reporting a deficiency in the weight of certain stores fails to show by the proceedings that the stores were weighed in its presence; or the board of survey apparently condemns the stores or property, which is not its province—its simple duty being to report actual conditions and the accountability therefor; or investigation by the board to determine the responsibility for loss of stores is not sufficiently thorough; or in cases of articles stolen, insufficient information given as to the precautions taken to prevent theft. The return of these proceedings involves delay in the transaction of public business, and considerable clerical labor.—*Manual for Boards of Survey, 45.*

244. When the value of the property submitted for survey or the loss or damage to be inquired into does not exceed \$500, and the interested officer does not request the department commander's action, the proceedings of the board will be considered complete, for submission as a property voucher, upon the approval of the convening authority. One copy will then be forwarded to department headquarters and the others delivered to the officer accountable.—*A. R., 799.*

245. Should the proceedings be disapproved by the convening authority, or should the value of the property submitted for survey or the loss or damage to be inquired into exceed \$500, or, whatever the amount involved, should the officer pecuniarily interested request it, the proceedings, in triplicate, will be forwarded to the next higher commander authorized by paragraph 791, A. R., to convene boards of survey for review, and with his action are complete. One copy will then be filed at department headquarters and the others sent to the accountable officer. But all proceedings of boards of survey, whatever their nature or the amounts involved, are subject on call to the approval or disapproval of the next higher commander authorized to convene such boards, or such other action on his part as the merits of the case or the interests of the Government may in his opinion require.—*A. R., 800.*

246. The proceedings of a board of survey which recommends the relief of officers and enlisted men from responsibility should not be approved unless full and careful investigation and convincing proof to sustain the board's findings appear.—*A. R., 801.*

247. Properly approved proceedings of boards of survey may be submitted as vouchers to property returns. They are not to be considered as conclusive until accepted by the Secretary of War. Until then they are to be regarded simply as the opinions and recommendations of disinterested officers, to aid in the settlement of questions of accountability between the Government and the individuals concerned. If, on examination in the proper bureau, they exhibit serious errors or defects either of investigation or of finding, they will not be accepted as sufficient vouchers, and the officer submitting them will be duly notified, that he may have opportunity to make explanations or appeal to the Secretary of War.—*A. R., 802.*

248. At posts or stations not under the control of department commanders, commanding officers will be governed by Army Regulations in convening boards of survey and acting upon their proceedings, but in cases referred to in paragraph 800, *A. R.*, will forward the papers to the chiefs of bureaus to which the property pertains.—*A. R., 803.*

249. Separate proceedings of boards of survey will be had for each staff department concerned.—*A. R., 804.*

250. Whenever a board recommends a stoppage against an enlisted man and the recommendation is approved, the convening authority will cause a copy of the proceedings to be furnished to the company commander, who will charge the amount on the next pay rolls of the company.—*A. R., 805.*

251. If an inspection of property follows the action of a board of survey thereon, one copy of the proceedings will accompany the inventory and inspection report which is transmitted for approval, and will afterwards be returned to be used as a voucher to the officer's returns, and another, with the inventory and inspection report, will be filed by the officer with his retained papers.—*A. R., 806.*

BONDS.

I.—CONTRACTORS' BONDS.

252. Bonds for the faithful performance of contracts for supplies or service will be required in the following cases:

1. When the consideration is \$3,000 or more, whatever may be the length of time required for the full performance of the contract.

2. When the consideration is over \$250, but less than \$3,000, and the contract can not be fully performed within thirty days from its date.

Bonds may be exacted, or, in the discretion of the respective chiefs of bureaus concerned, waived in the following cases:

1. When the consideration is less than \$3,000 and the contract is to be fully performed within thirty days from its date.

2. When the consideration is not more than \$250, whatever may be the length of time required for full performance.

3. When the contract is for furnishing meals to recruits and recruiting parties.

The amount of penalty in a contractor's bond will be fixed by the contracting officer, and will not be less than one-tenth nor more than the full amount of the consideration of the contract.

Nothing in this paragraph is to be construed as authorizing the waiving of bonds required under *A. R., 644*.—*A. R., 638.*

253. Bonds may be dispensed with in connection with contracts of the following character:

Contracts for printing circulars, advertisements, etc.

Contracts for refilling hectograph pens.

Contracts for washing towels.

Contracts for furnishing ice for office use.

Contracts for supplying subsistence stores not exceeding \$250 in value.

Contracts for furnishing meals to recruiting parties and recruits.

Contracts for telephone service.—*Cir. Letter, O. C. G., Aug. 21, 1894.*

254. The seal of both obligor and sureties must be a formal one, of wafer, wax, or other adhesive substance. A mere scroll made with the pen is not accepted as a substitute for a seal in the War Department. A corporation obligor should affix its corporate seal if it has one. But the fact that a corporation has not adopted a corporate seal will not affect the validity of its execution of a bond in which it is principal or surety, provided some form of seal be added to its signature. A corporation may make and use any seal in its discretion, in the same manner as a private individual.—*Mil. Laws U. S., par. 594, note 2.*

255. Blank bond Form 30 is to be used when the principal is an individual or a partnership and the sureties are individuals; Form 30a is to be used when the principal is an individual or a partnership and the surety is a corporation; Form 30b is to be used when the principal is a corporation and the sureties are individuals; and Form 30c is to be used when both principal and surety are corporations.—*Reg. Subs. Dept.*

256. When bonds for the faithful performance of contracts are exacted they will be made and executed with the necessary justification and certification of sufficiency of sureties, in accordance with the instructions printed on the blank forms of contractors' bonds furnished by the chiefs of bureaus. Such bonds must be executed by the contractor as principal and by a surety company or by at least two sufficient and responsible persons, who must be citizens of the United States, as sureties. Each must affix his signature and seal, and each signature must be attested by at least one witness. When practicable there will be a separate witness to each signature. Sureties to bonds executed in any foreign country, or in the Philippine Islands, Cuba, Porto Rico, or Hawaii, for the performance of contracts entered into in those places, need not be citizens of the United States.—*A. R., 639.*

257.—A company duly incorporated under the laws of the United States, or of any State, and legally authorized to guarantee bonds, may be accepted as surety under the conditions prescribed in Article LVII. Lists of such security companies as have conformed to the requirements of law in respect to registration will be published from time to time by the Adjutant General of the Army. A firm, as such, will not be accepted as surety, nor a partner for a copartner or firm of which he is a member. Stockholders who are not officers of a corporation may be accepted as sureties for such corporation.—*A. R., 640, as amended by G. O. No. 165, A. G. O., 1901.*

258. A guarantor, or the guarantors, to a bidder's guaranty (Form 29) may be accepted as surety, or sureties, to the bond of the same person as contractor, provided such guarantor or guarantors are able to justify as required for the bond.—*A. R., 641.*

259. The sureties, if individuals, must jointly justify in double the amount of the penalty. The affidavit of justification must be taken before a person authorized by the laws of the United States, State, Territory, or district to administer oaths. Justification will be followed by the certificate of a judge or clerk of a United States court, a United States district attorney, a United States commissioner, or a judge or clerk of a State court of record, with the seal of said court attached, that the sureties are known to him, and that, to the best of his knowledge and belief, each is worth, over and above all debts and liabilities, the sum stated in his affidavit and justification. If found necessary, separate certificates may be furnished as to each surety. The affidavits of justification of sureties to contractors' bonds executed in any foreign country, or in the Philippine Islands, Cuba, Porto Rico, or Hawaii, may be taken before a notary or any other officer having a seal and who by the laws of the place is authorized to administer such oath, the official seal of the notary or other officer to be affixed. The certification of sufficiency of such sureties may be made by

a United States consul, if any, by a notary, or by the judge or clerk of any court in such place having a seal, the official seal of the officer or court to be affixed. The regular blank forms of bonds when used as above will be modified accordingly and the alterations will be fully explained over the signatures and seals of all parties to the bond.—*A. R., 642.*

260. Contractors' bonds will be executed in duplicate, one to accompany the copy of the contract which is sent to the Auditor for the War Department, and the other retained by the officer who makes the contract.—*A. R., 643.*

NOTE.—For disposition of bonds to contracts made in the Philippines or foreign countries near thereto, vide *A. R., 631.*

II.—BONDS OF DISBURSING OFFICERS, BIDDERS, AND CONTRACTORS.

261. Disbursing officers of the Subsistence Department before entering upon the duties of their respective offices will give bonds as required by law. Chiefs of bureaus will see that such bonds are examined as to sufficiency of sureties at least once in two years, and renewed once in four years, or more frequently if necessary.—*A. R., 650.* *Vide Rev. Stats., 1191; and Mil. Laws U. S., pars. 602, 603.*

262. The bond of a disbursing officer of the Subsistence Department becomes effective from the date of its approval by the Secretary of War.—*110623, O. C. G.*

263. The President is authorized, if in his opinion the interest of the United States requires the same, to regulate and increase the sums for which bonds are, or may be, required by law, of all * * * paymasters in the Army, Commissary General, and by all other officers employed in the disbursement of the public moneys, under the direction of the War Department.—*Rev. Stats., 3639.*

264. Sureties to bonds given by disbursing officers will be bound jointly and severally for the whole amount expressed therein, and must satisfy the Secretary of War that they are worth, jointly, double such amount, each surety making affidavit that he is worth that sum over and above his debts and liabilities, and stating in the affidavit his place of residence.—*A. R., 651.*

265. When the principal of the bond is a corporation, a copy of the record of the selection of the officers executing the bond in its behalf, and a copy of the by-law or other record of the proceedings of the governing body of the corporation, showing their authority to execute the same, will be attached to the bond; these copies to be certified by the custodian of such records, under the seal of the corporation, to be correct copies.—*A. R., 652.*

266. Before a corporation will be accepted as surety there must be filed with the Secretary of War or attached to the bond a copy of the record of the selection of the officers who have authority to execute the bond or bonds on behalf of the company, as well as a copy of the by-laws or other records showing their authority; these copies to be duly certified by the custodian of such records, under the seal of the corporation, to be correct copies. There will also be filed with the Secretary of War an itemized statement of the financial condition of the company, showing its assets and liabilities, signed and sworn to by the president and secretary of the company. The financial statement will be furnished quarterly without being called for, and the evidence as to the selection of the officers of the company will be furnished immediately after their election, and whenever any change is made in their authority to execute bonds evidence thereof will be immediately furnished.—*A. R., 653.*

267. In case of financial embarrassment, failure, or other disqualifying cause on the part of the surety to a bond, the Secretary of War will require the bond to be renewed to his satisfaction, upon notification to the principal. Official bonds may not be renewed at the will of the principal or surety, but only by direction of the Secretary, and the substitution of one corporate company

for another as surety on a bond will not be permitted except by direction of the Secretary, or after the bond has run for a period of four years, when a renewal thereof is required by law.—*A. R.*, 654.

268. The principal and surety must sign and seal the bond. The corporate seal of the corporation must be affixed to the bond by some person duly authorized, who must also affix the name of the corporation to it, followed by his own signature and official designation written after the word "by." The names and places of business of the principal and surety must be written in the body of the bond.—*A. R.*, 657.

269. The present practice of settling money accounts of disbursing officers of the Subsistence Department without regard to their bonds having been discontinued by the Auditor for the War Department, every bonded officer of the Subsistence Department who hereafter files a new bond will close his account under his former bond and open a new account under his new bond; this to enable the Treasury Department to definitely fix the responsibility of each bond.—*Cir. No. 52.*, *A. G. O.*, 1900. *Vide Form 1.*

270. An officer is not permitted to transfer funds from himself under one bond to himself under another bond.—64308, *O. C. G.*; *Cir. 197, Treas. Dept.* *Vide G. O. No. 16, A. G. O.*, 1899.

271. The official bonds of disbursing officers (which are filed in obedience to law in the Division of Appointments, office of the Secretary of the Treasury) are not surrendered on the final settlement of their accounts.—*2d Comp., May 29, 1843; June 1, 1843; July 12, 1844; 62305 O. C. G.*

CERTIFICATES OF DEPOSIT.

272. Public moneys are transferred to the general Treasury by being deposited to the "credit of the Treasurer of the United States," either at the Treasurer's office, or at the office of one of the assistant treasurers, or at one of the designated depositaries. All "Miscellaneous receipts on account of proceeds of Government property" (paragraph 697, *A. R.*) must be deposited; also, when required by chiefs of bureaus to which the funds pertain, the public moneys in the possession of, or to the credit of disbursing officers or others. For each deposit made a "certificate of deposit" in duplicate will be given, showing the full name, rank, regiment, or corps of the depositor, and to what appropriation or fund the amount belongs, the depositor giving the necessary information when making the deposit.—*A. R.*, 690.

273. For every deposit made by a disbursing officer, to his official credit, a receipt in form as below shall be given, setting forth its serial number and the place and date of issue; the title of each officer shall be expressed, and the title of the disbursing account shall also show for what branch of the public service the account is kept, as it is essential for the proper transaction of departmental business that accounts of moneys advanced from different bureaus to a disbursing officer serving in two or more distinct capacities be kept separate and distinct from each other, and be so reported to the Department both by the officer and the depositary, the receipt to be retained by the officer in whose favor it is issued:

No. —.

Office of the U. S. —— (Assistant Treasurer or Depositary),
_____, 190—.

Received of _____, —— dollars, consisting of ——, to be placed to his credit as ——, and subject only to his check in that official capacity.
_____,

U. S. —— (Assistant Treasurer or Depositary).

—*G. O. No. 160, A. G. O. 1898.*

274. The "originals" of all certificates of deposit are required by law to be forwarded by the depositaries direct to the Secretary of the Treasury; the "duplicates" are filed by the depositing officers with their retained papers. Immediately upon making a deposit to the credit of the Treasurer of the United States the depositing officer will notify the proper chief of bureau of the fact, stating the number of the certificate of deposit, the name of the depository, the date of the deposit, the amount, the appropriation to which the money pertains, and whether the amount arose from proceeds of sale or is a repayment of an unexpended balance. If the deposit is on account of the indebtedness of any person other than the depositing officer, the source from which the money was derived and the object of the payment will be distinctly stated and reference made to the vouchers, if any, to which the deposit pertains.—*A. R., 691.*

275. Deposits to the credit of the Treasurer of the United States on account of repayment of disbursing funds must be made with the office or bank in which such funds are to the credit of the disbursing officer.—*G. O. No. 160, A. G. O., 1898.*

276. Nothing in paragraphs 691 and 692, *A. R.*, will be construed to affect the existing system of depositing collections by paymasters of the Army. Whenever an officer refunds money to the Government by payment to an army paymaster, duplicate descriptive receipts will be issued by the latter for the amount refunded. The paymaster will, with the least practicable delay, forward, without letter of transmittal, the original receipt direct to the Paymaster General of the Army and furnish the officer with the duplicate.—*A. R., 693.*

277. The number, date, and amount of the certificate of deposit, together with the specific appropriation, if named, will be noted on the account current upon which the depositor desires to be credited with the money deposited. Certificates of deposit will not be filed with accounts current (i. e., the accounts current forwarded to the Commissary General). Officers will state in such accounts dates of deposits and name and location of depository.—*A. R., 694.*

278. When a disbursing officer makes a deposit of public funds he will inform the depositary whether such funds are to go to his personal credit or not. If the officer has been directly charged with the money he is entitled to personal credit for the deposit, and the abbreviation "P. C." should be written by the depositary on the face of the certificate. If the funds are derived from sales of public property, from collections of funds for which another officer is responsible, or any source except the Treasury, the officer making the deposit is not entitled to personal credit and the abbreviation "No P. C." should be used, followed by a brief explanation of the character of the funds. If some disbursing officer, other than the depositor, is entitled to the credit, the designation should be "P. C. to ——," naming the officer who has been directly charged with the money.

If the space on the face of a certificate is not sufficient to explain the nature of a deposit, the depositary is requested to use a memorandum slip for this purpose. Nothing should be written by the depositary on the back of a certificate; that space must be reserved for the indorsement of the chief of bureau, who, in each instance, will properly designate the title of the appropriation, invariably giving the information by abbreviation, whether the depositor is entitled to personal credit or not.—*Cir. No. 4, War Dept., 1895.*

279. So far as the accounts of disbursing officers of the War Department are concerned, an official credit and personal credit are one and the same upon the books of the Treasury.—*Ind. Asst. Sec. of War, Dec. 18, 1895. Vide 2119, P. M. G. O., 1895.*

Rescinded. **280.** Paymasters are required to deposit to the credit of the Treasurer of the United States all collections which pertain to an appropriation "Subsistence of the Army" for a fiscal year which has expired.—*Cir. No. 1, A. G. O., 1896.*

G. O. 15-17

CHECK BOOKS.

281. Official check books are issued by the Treasurer and assistant treasurers of the United States direct to disbursing officers who have public money on deposit with them. Official check books on national-bank depositories are furnished by chiefs of bureaus, by whom records of blank checks issued will be kept and to whom unused checks will be returned. Rules for issue, transfer, etc., of these check books accompany each book. The chief of bureau issuing a check book on a national-bank depositary will keep a complete record of its size, its character, the serial numbers of its checks, and when and to whom issued.—*A. R.*, 687, 688.

282. When an officer receives a check book, he should receipt for it to the official who issues it to him.—*Regs. Subs. Dept.*

283. An officer relieved from duty as a disbursing officer and having a check book on the Treasurer or an assistant treasurer in his possession will cut from the book the stubs used by him (to be filed with his retained papers), and will transfer the unused checks and stubs to his successor, taking a receipt therefor in duplicate, which shall describe the unused checks by their serial numbers, one copy of which will be transmitted by the officer relieved to the Treasurer or to the assistant treasurer by whom the check book was originally issued. If there be no successor, the book of unused checks and stubs, after the used stubs have been removed, will be at once returned to the Treasurer or assistant treasurer by whom originally issued, with a letter describing the serial numbers of the unused checks so returned and a receipt obtained therefor. Before transferring any check book the transferring officer will first examine the unused checks to see that there is no break in the serial numbers showing that checks are missing.—*G. O. No. 110, A. G. O., 1901.*

284. An officer who for the convenience of any disbursing officer detaches any blank checks and stubs from the check book on the Treasurer or any assistant treasurer in his possession will take the receipt of such disbursing officer in duplicate for such checks by serial numbers and transmit one copy of the same in the manner directed in the preceding paragraph.—*G. O. No. 110, A. G. O., 1901.*

285. Under no circumstances will unused check books or blank checks taken from check books on the Treasurer or an assistant treasurer be kept for an unreasonable time in the possession of any disbursing officer of the War Department. If at any time his credit with the Treasurer or an assistant treasurer becomes exhausted and there is no reasonable expectation that money will be placed to his credit at an early day, he will transfer his check book or checks to the Treasurer or assistant treasurer in the manner directed above. If he has notice of a remittance, or a reasonable expectation that money at an early day will be placed to his credit, he will upon his deposit becoming exhausted inform the Treasurer or assistant treasurer of such notice or of such expectation and renew the advice to the Treasurer or assistant treasurer semimonthly until the remittance is received or until the check book or checks are transferred.—*G. O. No. 110, A. G. O., 1901.*

286. The greatest care should be exercised in the custody of check books for the interests of all concerned. When not in use they should be kept under lock and key and the serial numbers of the unused checks will be examined frequently to see that no check in the series is missing.—*Regs. Subs. Dept.*

287. An officer who sends a transfer check to a national-bank depository or to the Treasurer or an assistant treasurer of the United States, requesting that a stated amount be placed to the official credit of the officer named in the check, should also request the Commissary General or the Treasurer or assistant treasurer, as the case may be, to send a check book to the officer to whom the funds are transferred, if he is not already supplied with one.—*Cir. No. 4, O. C. G., 1898.*

CHECKS.

288. A disbursing officer may draw his check in favor of himself "or bearer," (1) for making payments of amounts not exceeding \$20 (such checks shall bear indorsed upon them the names of the persons to whom the amounts drawn are to be paid, or accompanied by a list or schedule, made a part of the checks, containing the same information); (2) for making payments at a distance from a depository; or (3) for making payments of fixed salaries, due at a certain period, if the check be not drawn more than two days before the salaries become due. In all other cases checks will be made payable to "order" or "bearer," and will be drawn only in favor of the persons, firms, or corporations, by name, to whom the payments are to be made.—*A. R., 678; G. O. No. 160, A. G. O., 1898; and G. O. No. 81, A. G. O., 1899.*

289. Officers doing subsistence duty at posts or independent stations near which no Treasurer or assistant treasurer of the United States is located are authorized to keep subsistence funds in their personal possession, at their own risk, in amounts not to exceed \$100 for each organization (or number of men, recruits, etc., equal to an organization) at such posts or stations.

When it may be necessary to draw a check for obtaining subsistence funds to be kept in personal possession, the disbursing officer will draw it in his own favor and enter under the heading thereon, "Object for which drawn," or "On account of," the following: "To hold funds in personal possession under *A. R., 666.*" Such checks will not be stated to be for "payments under \$20."—*A. R., 666, as amended by G. O. No. 130, A. G. O., 1901.*

290. Each check of a disbursing officer must state on its face the address of the officer drawing it and the object of the expenditure. Such statements must be brief but clear, as, for instance, "purchase of subsistence," or of other supplies, naming them; "payments under \$20," etc. Payment is refused on all checks where this requirement is disregarded, and report of the fact made to the Treasury. Rubber stamps or the typewriter will not be used to fill in dates, payees' names, or the amounts of checks issued in payment of the public creditors.—*A. R., 679.*

291. Checks will not be drawn to pay an account until it is fully due.—*Regs. Subs. Dept.*

292. In drawing checks against subsistence funds placed to their credit in subtreasuries or depositories, recruiting officers will add their names, their rank, and the designation "commissary" simply, thus: "Henry Bell, lieut., commissary."—*G. O. No. 133, A. G. O., 1901.*

293. In making payments by check, only official checks will be used for the purpose. Payments by check to "bearer" will not be made to holders of powers of attorney, or to holders of instruments operating as transfers or assignments. Checks to "bearer" made to incorporated or unincorporated companies must be delivered to a duly authorized officer or agent of the company. Officers making disbursements will see that all checks actually reach the persons to whom they are payable, or adopt measures to insure their delivery.—*A. R., 687, 724; Regs. Subs. Dept.*

294. When an original check of a disbursing officer, not exceeding \$2,500 in amount, has been lost or destroyed, a duplicate check may be issued by him, after six months and within three years of the date of the original, upon the owner filing with him the notice and proof of loss and the indemnity bond required by sections 3646 and 3647, Revised Statutes, and act of February 16, 1885. In case the disbursing officer who issued the original check is no longer in the service, the notice and proof of loss and the indemnity bond will be sent to the Secretary of the Treasury prior to the issue of a duplicate check. The proper accounting officer of the Treasury will state an account in favor of the owner of said check

and charge the amount thereof to the account of such officer; instructions for the execution and use of the affidavit and bond, and the issue of the duplicate check, accompany the blank form furnished by the Treasury Department.—*A. R., 681, as amended by G. O. No. 140, A. G. O., 1901.*

NOTE.—As to the disposition to be made of unused checks, when an officer ceases to act as a disbursing officer, vide "Check Books."

295. Should any officer make an erasure or alteration of any of his checks, however slight, he will certify to the correctness of such erasure or alteration across the face of the check.—*A. R., 688; G. O. No. 110, A. G. O., 1901.*

296. Mutilated or spoiled checks on the Treasurer or any assistant treasurer will be forwarded monthly, under cover of a letter describing the checks, to the Treasurer or assistant treasurers on whom issued; but mutilated or spoiled checks upon a national bank depository will be forwarded promptly, for preservation and future reference, to the chief of bureau by whom issued, who will acknowledge the receipt of such checks. In either case a record of the dates of both cancellation and transmission will be entered on the stub.—*A. R., 689; G. O. No. 110, A. G. O., 1901.*

297. Checks will not be returned to the drawer after their payment, but the depository with whom the account is kept shall furnish the officer with a monthly statement of his deposit account.—*G. O. No. 160, A. G. O., 1898.*

298. No allowance will be made to any disbursing officer for expenses charged for collection of money on checks, except as provided in paragraph 675, Army Regulations.

299. In case of the death, resignation, or removal from active service of a disbursing officer, any check previously drawn by him, and not presented for payment within four months of its date, will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.—*A. R., 682.*

300. A check drawn by a disbursing officer still in active service, presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer.—*A. R., 683.*

301. At the close of each fiscal year every disbursing officer will make a return to the Secretary of the Treasury, through the proper channels, of all outstanding checks issued by him three years or more prior thereto, giving the names of payees and their residences when known, the purposes for which and places on which the checks were drawn; with amounts, numbers, and dates of same, and the numbers of the vouchers received therefor.—*A. R., 684.*

302. At the close of each fiscal year all amounts remaining to the credit of a disbursing officer, represented by checks or drafts drawn upon the Treasurer, an assistant treasurer, or any designated depository, three or more years prior thereto, will be covered into the Treasury and there stand to the credit of the payees in an appropriation account denominated "outstanding liabilities."—*A. R., 685.*

303. A check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department. For this purpose the check will be transmitted, through the proper channels, to the Secretary of the Treasury.—*A. R., 686.*

NOTE.—For the method of procedure in submitting a list of outstanding checks which is required to be submitted by an officer when he ceases to act as a disbursing officer, or closes his account on change of station, vide *A. R., 978.*

304. Disbursing officers in Cuba and Porto Rico having coin or currency or both in their possession in excess of needs, or which for any reason should be deposited to the credit of the Treasurer of the United States, may exchange the

same for official checks of United States disbursing officers drawn against the Treasurer or any assistant treasurer of the United States in favor of the depositing officers themselves or of public creditors, and may use such checks for making deposits under Army Regulations, 690 and 691, by indorsing them "Pay to the Treasurer of the United States," adding their official signatures, and forwarding them by mail to the Treasurer of the United States, Washington, District of Columbia, with a letter requesting that the amount thereof be deposited in the Treasury and carried to the credit of the appropriation to which the funds should go, naming it, or to that of "miscellaneous receipts," as the case may require. Depositing officers using such checks for the purpose herein described will be held strictly responsible for the genuineness and sufficiency of all indorsements on the same preceding their own.—*G. O. No. 22, A. G. O., 1899.*

305. Checks of disbursing officers of the War Department stationed in Alaska may be exchanged with trading companies for cash required in payment of salaries, and in liquidation of other indebtedness, where cash is more desirable to the public creditors than checks on the Subtreasury, San Francisco, or other United States depository.—*G. O. No. 61, A. G. O., 1900.*

NOTE.—For method to be pursued by the chief commissary, Division of the Philippines, in drawing checks to obtain funds to keep in personal possession or to transfer funds in his personal possession, vide "Funds."

306. Personal checks of officers will not be received as cash for meals furnished such officers on transports.—*70646, O. C. G.*

CIVIL EMPLOYEES.

307. Civil positions above the grade of mere laborer or workman in the Subsistence Department at large in the United States, Porto Rico, Alaska, and Hawaii are established by the Secretary of War, upon the recommendation of the Commissary General, and are filled by appointments by the Secretary of War from lists of eligibles furnished by the United States Civil Service Commission, or by reinstatements or transfers by the Secretary of War under Civil Service rules. The appointees are a part of the Executive Civil Service of the United States. Their number and compensation are fixed by the Secretary of War, and their promotion, reduction, and removal are determined by him, upon recommendations of the Commissary General, according to the interests of the public service. Their assignment to, and transfer from, stations of the Subsistence Department at large, including transfers from stations in the United States to those in the island possessions and vice versa, are regulated by the Commissary General with the approval of the Secretary of War.

In cases of misconduct justifying removal from the public service, and in cases where for any cause (other than one merely political or religious) removal will be promotive of the efficiency of the service, they may be suspended from pay and duty by the officers under whom they serve, being furnished by the latter with a copy of the reasons calling for their removal and given three days for personally answering the same in writing. Copy of such reasons and notice, together with the answer, if any be made, will be forwarded by the officer making the suspension to the Commissary General for submission with his recommendation to the Secretary of War for final action. No change in grade or compensation shall be made without the reasons therefor being reported through the Commissary General to the Secretary of War and approved by him.

A vacancy occurring by death or otherwise will be at once reported by letter to the Commissary General by the officer under whom the vacancy occurs, who will, in another letter, request a promotion or a new appointment to be made if one is desired, giving the name of the person, if any, whom he may have employed temporarily in the vacancy. Such temporary employment by the officer is authorized for thirty days, or until the vacancy is, within that time, filled by

promotion by the Secretary of War or by appointment by him from the eligible lists of the Civil Service Commission, or by transfer or reinstatement; and under no circumstances will such employment on the authority of the officer alone exceed thirty days in duration. If eligibles are not available at once on the lists of the Civil Service Commission for filling the vacancy when a new appointment is to be made, authority will be given by the Secretary of War for temporarily filling the place under a three-months' appointment, or until eligibles within that time are available and a regular appointment is made.

Civil positions above the grade of mere laborer or workman in the Subsistence Department at large in the Division of the Philippines, with the rate of pay attached to each, are established by the Secretary of War, upon the recommendation of the Commissary General; and appointments to such positions of persons resident in the Division are made by the Chief Commissary, subject to the approval of the Commissary General and Secretary of War, to whom all appointments are to be immediately reported when made; and transfers from the United States to said positions may be made, as above provided for, as the interests of the service may require.—*Regs. Subs. Dept.*

308. The number and compensation of mere laborers and workmen throughout the Subsistence Department at large are regulated by the Commissary General under the direction of the Secretary of War. No workman or laborer will be permanently employed by the month without authority from the Commissary General, nor, without special authority, will a laborer be so employed at a greater rate of compensation than \$50 per month and a ration. In emergencies at depots in the United States, Porto Rico, Alaska, and Hawaii, requiring prompt action, where the services of enlisted men are not to be had, laborers may be temporarily employed without previous authority at not to exceed 15 cents per hour per man. The employment of laborers and workmen in the Subsistence Department in the Division of the Philippines is supervised by the chief commissary of the division under instructions from the Commissary General.—*Regs. Subs. Dept.*

309. The following are the designations and compensation of the clerical employees of officers of the Subsistence Department at large:

Designation.	
When compensation is \$720 or less per annum	Clerk Class A.
When compensation is \$720 but less than \$840 per annum	Clerk Class B.
When compensation is \$840 but less than \$960 per annum	Clerk Class C.
When compensation is \$960 but less than \$1,000 per annum	Clerk Class D.
When compensation is \$1,000 but less than \$1,200 per annum	Clerk Class E.
When compensation is \$1,200 but less than \$1,400 per annum	Clerk Class 1.
When compensation is \$1,400 but less than \$1,600 per annum	Clerk Class 2.
When compensation is \$1,600 but less than \$1,800 per annum	Clerk Class 3.
When compensation is \$1,800 per annum	Clerk Class 4.

—Cir. Letter, O. C. G., June 13, 1896.

310. When a clerk is discharged the service, the Commissary General will be notified by special letter of the date of discharge, the date to which he was last paid, and by what officer. When a clerk is granted a leave of absence, a statement will be forwarded to the Commissary General, showing the date on which such absence begins, its duration, the date to which he was last paid, and by what officer.—*Cir. Letter, O. C. G., June 26, 1900.*

311. Eight hours constitute a day's work for all mechanics and laborers employed in the Subsistence Department, except in cases of emergency. This rule does not extend to watchmen, messengers, and others, the nature of whose employment is peculiar and whose services may be necessary at any or occasionally at all hours of the day.—*A. R., 812.*

NOTE.—For rules for the computation of time in making payments for services, vide A. R., 733.

312. All payments of civil employees will, as a rule, be made at the end of each calendar month and as far as practicable upon the same rolls (Form 20). When they are discharged and not paid, certified statements will be given to them.—*Cir. Letter, O. C. G., Dec. 21, 1894; A. R., 811.*

313. Labor hired for the Government will not be employed for any private purpose whatsoever, except as authorized in Army Regulations.—*A. R., 594, 759.*

314. Clerks and other employees of the several departments at large and military departments under the jurisdiction of the War Department, who are regularly and continuously employed, may be granted thirty days' annual leave with pay in any calendar year, when to grant such leave will not cause embarrassment or delay in the conduct of the public service. Pay may be allowed in case an employee is absent because his presence would jeopardize the health of fellow employees, or when an employee is unavoidably absent from duty by reason of personal illness, provided that the period of such absence, added to all other previous periods of absence with pay during the calendar year shall not exceed sixty days in that year, and provided that the absence is accounted for to the satisfaction of the proper officer by the personal certificate of the employee and the certificate of the attending physician. Sundays and days declared public holidays by law or Executive order will be charged in all cases of absence except when included in a period of annual leave.—*Cir. War Dept., Aug. 5, 1899.*

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Aug. 5, 1899.
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315. The blank form (Form 21) of return of civil employees and extra-duty men in use in the Subsistence Department is intended to furnish the office of the Commissary General with a complete record of all civilians and extra-duty men employed in the Subsistence Department in the field and in garrison. Officers engaged on subsistence duty will enter on the report (Form 21) the names of the entire personnel under them, including those of all detailed enlisted men, whether the latter are paid extra-duty pay or not. Where the temporary services of a gang of civilians are obtained by agreement with one of them, the names of the men composing the gang need not be entered on the report. The employing officer, if a disbursing officer of the Subsistence Department, will forward the return with his account current for the month in which services are rendered; if he is not a disbursing officer of the department, he will send the vouchers for services, accompanied by the return, to the paying officer, who will transmit the return to the Commissary General with the account current for the month in which payments for the services are made by him.—*G. O. No. 131, A. G. O., 1898; Cir. Letter, O. C. G., May 4, 1898; Cir. No. 4, O. C. G., 1902.*

316. When officers of the staff departments change station, the transfer of clerks or other employees to the new stations at the expense of the United States is prohibited, except in cases of urgent necessity, for which the sanction of the Secretary of War will be first obtained.—*A. R., 820.*

317. The Secretary of War considers that the interests of the service require that employees at large in the Department must be subject to orders in regard to transfer of station, and a refusal to obey such orders will be deemed a proper and sufficient reason for discharge from the service.—*Cir. No. 26, A. G. O., 1901.*

318. For authorized journeys of civilian employees of the Subsistence Department, transportation requests will be obtained when practicable, but will be obtained in every case for travel over bond-aided railroads.—*A. R., 813.*

319. Reimbursement of actual expenses when traveling under competent orders will be allowed, under the following heads, to civilians in the employ of the Subsistence Department, viz:

1. Cost of transportation (excluding parlor-car fare) over the shortest usually traveled route, when it was impracticable to furnish transportation in kind on transportation requests.

2. Cost of transfers to and from railroad stations, not exceeding 50 cents for each transfer.

3. Cost of one double berth in a sleeping car, or customary stateroom accommodation on boats and steamers when extra charge is made therefor. (*Vide A. R., 1232.*)

4. Cost of meals not exceeding \$3 per day while en route when meals are not included in the transportation fare paid; and not exceeding \$3 per day for meals and lodgings during necessary delay en route.

5. Cost of meals and lodgings not exceeding \$3 per day while on duty at places designated in the orders for the performance of temporary duty.—*A. R., 814.*

320. Laborers and employees of similar character, traveling under competent orders, will be entitled to such actual and necessary expenses of travel and subsistence as may be authorized by the chief of bureau which pays the accounts. Those in receipt of a ration under paragraph 1378, A. R., will not be allowed commutation therefor. If it be impracticable for them to carry rations in kind, neither rations in kind nor travel rations will be drawn for the period during which they are traveling.—*A. R., 815; 573 Misc., 1885.*

321. The allowances hereinbefore provided for the subsistence of civilian employees cease upon the arrival of the employees at the destination mentioned in their orders for travel; they must then subsist on their rations, if entitled to them, or provide for their subsistence out of their regular pay.—*A. R., 817, as amended by G. O. No. 130, A. G. O., 1901.*

322. None but the authorized items of traveling expenses of civil employees will be allowed. They will in all cases be set forth in detail in each voucher for reimbursement, supported by oath, and, when practicable, by receipts. Such expenses are paid by the Quartermaster's Department.—*A. R., 816, 819.*

323. Commissary clerks on Army transports are nominated by the subsistence superintendent, who will report the names, dates of employment, and rates of compensation to the Commissary General.—*Regs. A. T. S., 8; 76428, O. C. G.*

324. Transport commissaries will not hire employees except in case of absolute emergency, arising in ports where no officer of the Subsistence Department is on duty; and the necessity for such employment will be immediately reported to the subsistence superintendent.—*Regs. A. T. S., 139.*

325. The pay of clerks employed on Army transports is fixed at rates not to exceed \$100 per month in any case. Subsistence while on shipboard will be furnished free-to Subsistence and Quartermaster employees belonging to those transports.—*Regs. A. T. S., 131; Cir. Letter, O. C. G., Oct. 7, 1899.*

326. When commercial vessels are chartered by the Government, the arrangements for the subsistence of any civil employees who may travel on such vessels will be made by the Subsistence Department.—*Regs. A. T. S., 145.*

327. When clerks of the Subsistence Department at large who are entitled to be messed free on vessels of the Army Transport Service under paragraph 325 hereof are employed by transport commissaries on private vessels chartered by the Quartermaster's Department, the charter parties of which do not provide for their subsistence free, the pay of such clerks may be increased 75 cents per day for the number of days they are aboard such private vessels, to enable them to pay for their meals thereon.—*Cir. Letter, O. C. G., Dec. 26, 1899.*

328. The transport quartermaster serving on a vessel of the Army transport service will pay over to the transport commissary of such vessel at the end of each journey the actual cost, not exceeding \$2 per diem each, of subsistence furnished to civil employees, traveling thereon under proper orders, upon such employees submitting to him duplicate accounts therefor containing the certificate of the transport commissary that such subsistence has been provided by

him, giving the cost thereof, each account to contain the receipt of the employee for the subsistence furnished and be accompanied by a copy of the order directing the travel. The transport quartermaster will indorse on the original travel orders of each employee the amount paid by him on account of subsistence of such employee while traveling on his transport.—*G. O. No. 194, A. G. O., 1899.*

329. The clerks of the transport commissary and quartermaster are subsisted in the "Ship's Officers' Mess."—*Regs. A. T. S., 131.*

330. Whenever a vessel of the Army transport service is undergoing repairs at a home port and it becomes necessary to close the steward's department thereon, no board wages will be furnished the members of the crew by the Subsistence Department. In all such cases the Quartermaster's Department is authorized to retain in service, pending repairs, only such members of the crew as the public interests and responsibilities of that department may require, and to temporarily increase the monthly compensation of those retained in such service to cover their expenses for subsistence, which increase in pay for this purpose must not exceed \$1 per day for those entitled to meals in "saloon mess," 75 cents to those entitled to meals in "ship's officers' mess," and 50 cents per day for all others. When the transport is again put in commission, and the steward's department resumes operation, the increase in pay provided for in this paragraph for the members of the crew retained by the Quartermaster's Department, pending repairs, will be discontinued and the Subsistence Department will thereafter provide the subsistence.—*G. O. No. 100, A. G. O., 1901.* *Vide Regs. A. T. S., 138; 100005, O. C. G.*

331. When a vessel of the Army transport service is in port undergoing repairs, and cooking facilities are not available, board wages for members of the steward's department will be paid by the Subsistence Department at the rate of 75 cents per day to those who receive a salary of \$60 or more per month, and of 50 cents per day for those who receive less than that amount, in lieu of subsistence (meals), for such length of time as the subsistence superintendent of the Army transport service may consider necessary.—*100005, O. C. G.*

NOTE.—The payment of board wages to the crew, as distinguished from the steward's department, is made by the Quartermaster's Department. *Vide G. O. No. 100, A. G. O., 1901.* For the proper preparation of vouchers on which board wages are paid to civil employees on transports, *vide "Vouchers."*

332. At the end of each complete voyage the transport commissary will submit to the subsistence superintendent (Form 21) a complete list of the civil employees in the Subsistence Department aboard ship.—*Regs. A. T. S., 141.*

NOTE.—For rations for crews of tugs, launches, and lighters, *vide A. T. S., 136, 137, 146.*

333. When the rate of pay of a civilian employed with the Army does not exceed \$60 per month, and the circumstances of his service make it necessary, and the terms of his engagement provide for it, there may be issued to him, in kind, one garrison or field ration per day, according to the exigencies of the case. Such issues will be made on ration returns signed by the officer in charge of the employees, when ordered by the commanding officer.—*A. R., 1378, 1398.*

NOTE.—For information regarding authority of civil employees to purchase subsistence stores from the Subsistence Department, *vide "Sales."*

334. Subsistence officers will not request higher authority to discharge any enlisted man from the service to enable him to be employed in a civil capacity, or make recommendation for such discharge, except upon the written application of the man stating the purpose of his discharge, approved by his commanding officer.—*Cir. Letter, O. C. G., June 16, 1900.*

335. A record should be kept in each office showing the name and address of the nearest relative of each civilian employee of the Subsistence Department.—*Cir. Letter, O. C. G., July 9, 1901.*

336. When the armies of the United States are serving in the field civil employees are subject to orders, according to the rules and discipline of war.—*A. W., 63.*

337. When necessary for the protection of life, or property, civil employees of the War Department may be armed. Arms lost, destroyed or embezzled by them will be charged in the same manner as stores similarly lost by enlisted men.—*A. R., 1710, 1712.*

COMMUTATION OF RATIONS.

338. Commutation being regulated by statutes and regulations, can not be allowed by inferior authority. The principle which governs the commutation of rations in lieu of subsistence is that commutation will not be allowed when subsistence in kind is provided by the Government.—*Jaeckle vs. U. S., 28 Ct. Cls., 133. Vide Mil. Laws U. S., p. 304, note 1.*

339. Commutation of rations forms no part of a soldier's pay.—*L. B., 115, p. 523.*

340. Commutation of rations may be allowed at the following rates, under the conditions mentioned, viz:

Conditions.	Rate per day each.
1. To a soldier at the conclusion of his furlough, provided that on or before the last day thereof he has reported at his proper station or has been discharged. Male and female nurses are entitled to the same commutation when on leave or furlough.....	\$.25
2. To sergeants of the post noncommissioned staff (and soldiers acting as such) on duty at forts and stations where there are no other troops40
3. To a soldier on detached duty, stationed in a city or town where subsistence is not furnished by the Government75
4. To a soldier traveling under orders from a place or station at which his rations have been regularly commuted	1.50
5. To enlisted men traveling under orders (when the journey can not be performed in twenty-four hours and it is impracticable to carry rations of any kind), as follows: To an enlisted man traveling alone	1.50
To two enlisted men traveling as a detachment or traveling as a guard to an insane patient or military prisoner, each	1.50
To an insane patient or military prisoner traveling under guard of one or two enlisted men, to be paid on the order of the commanding officer, in advance to, and to be received for by, the person to whose charge the patient or military prisoner is committed by the order	1.50
To enlisted men selected to contest for places or prizes in department or army rifle competitions, while traveling to and from places of contest.....	1.50

—A. R., 1410.

341. Commutation of rations to Philippine Scouts, under clauses 1, 3, 4, and 5 of paragraph 1410 of the Regulations, will be at the following rates per day: Under clause 1, 25 cents; under clause 3, 50 cents; under clause 4, 75 cents; under each of the subheads of clause 5, 75 cents. No commutation will be allowed under clause 2.—*G. O. No. 24, A. G. O., 1902.*

342. A member of the Hospital Corps detailed as dentist's assistant, and stationed in a city or town, will be allowed commutation of rations at the rate prescribed by Army Regulations (75 cents per day).—*A. R., 1581. Vide A. R., 1410.*

343. Authority to establish the rates of the allowance for commutation of rations has not been given by statute, but these rates have been left to be fixed by Army Regulations. But these amounts are recognized and sanctioned in the provisions of the Army appropriation acts relating to the Subsistence Department.—*Dig. Opin. J. A. G., par. 1957.*

344. In computations for commutation of subsistence payment will be made for the actual number of days.—*A. R., 733.*

345. An enlisted man sent from a post under proper orders to surrounding towns for the purpose of distributing recruiting circulars, posters, and handbills,

and canvassing for recruits will, while so engaged, be deemed to be traveling under orders during the entire period of his absence, and will be allowed commutation of rations at the rate of \$1.50 per day for each day of absence from the post.—*G. O. No. 41, A. G. O., 1901.*

NOTE.—The preceding paragraph does not apply to enlisted men sent from a city recruiting station (A. R., 1413) to canvass for recruits, but is intended to cover the case of all enlisted men sent from a post to surrounding towns to canvass for recruits.—*A. G. O., 299240-A 49.*

346. Enlisted men absent under orders from their stations upon recruiting duty for not exceeding three days will be deemed to be traveling under orders during the entire period, notwithstanding that some portion of the period may be occupied by detentions in the various towns which they visit in the performance of their duty, and their commutation of rations will be at the rate of \$1.50 per day.—*A. R., 1413.*

347. Under section 1288, Revised Statutes, which provides that any soldier who is captured by the enemy shall be entitled to receive, during his captivity, "the same pay, subsistence, and allowance to which he may be entitled while in the actual service," a soldier so captured is entitled to commutation of rations during his captivity at the rate provided in *G. O. No. 37, A. G. O., 1865*, viz, 25 cents per day, from the appropriation "Subsistence of the Army."—*6 Comp. Decisions, 846.*

348. Hospital matrons in post or regimental hospitals and female nurses in general hospitals shall receive one ration in kind or commutation therefor.—*Rev. Stats., 1277. Vide Act Feb. 2, 1901 (31 Stat. L., 753), and Mil. Laws U. S., p. 357, note 1.*

349. The Nurse Corps (female) is an integral part of the Army of the United States and when its members are on leave of absence with pay they will receive commutation of rations at 25 cents per day; when stationed on duty at places where rations can not be furnished, 75 cents per day; and when traveling under orders \$1.50 per day.—*G. O. No. 49, A. G. O., 1902. Vide G. O. No. 9, A. G. O., 1901; Annual Army Appropriation Acts; Decisions Comp. Treas., Nov. 20, 1901. (102463, O. C. G.)*

350. Commutation of rations to members of the Nurse Corps (female) while on leave of absence is only authorized for one month in each calendar year. Should they be granted leave in excess of that month, they would forfeit not only their pay but their allowance during such period of additional leave.—*99304, O. C. G. Vide G. O. No. 49, A. G. O., 1903; Cir. No. 12, A. G. O., 1901.*

351. Enlisted men on the active list, while under treatment or on duty in the Army and Navy General Hospital at Hot Springs, Ark., shall have the usual allowance of rations commuted at the rate of not to exceed 40 cents a day for enlisted men of the Army, to be paid to the senior medical officer by the proper officer of the War Department upon the receipt of monthly statements of amounts duly certified by the Surgeon General of the Army.—*A. R., 1625.*

352. Enlisted men selected to contest for places or prizes in department and army rifle competitions will not be allowed commutation of rations for the time they are at the places of contest, the appropriations for Subsistence of the Army limiting payments in these cases to the time "while traveling to and from places of contest," and orders in such cases will specifically state that the men are ordered to or from rifle competition; nor will it be allowed to enlisted men competing for places on department rifle teams when the competition is held at the posts where they are stationed, and such men will not be reported as "on detached service;" nor will it be allowed to enlisted men doing duty as scorers, markers, camp guards, etc., at the target range.—*3347, A. G. O., 1886; act of*

March 2, 1901; 1307 Misc., 1886; 3041, A. G. O., 1884; 1453 Misc., 1884; Cir. No. 10, A. G. O., 1883.

353. Vouchers for commutation of rations to soldiers on detached service will ordinarily be paid by chief commissaries, or they will designate the nearest purchasing commissary to whom the vouchers should be sent for payment. Chief commissaries will make payments of commutation due under the appropriation of a fiscal year last past, when available funds are not on hand at posts.—*Regs. Subs. Dept.*

354. An enlisted man who is retired and ordered to proceed to his home is entitled to commutation of subsistence during the necessary travel.—*A. R., 146, as amended by G. O. 140, A. G. O., 1901.*

355. An extension of a furlough or a permission to delay when granted by competent authority is equivalent to a furlough, and payment of commutation of rations may be made on the order extending the furlough or granting the delay, subject to the conditions and restrictions governing like payments on formal furloughs.—*A. R., 117; 3113, 5466, O. C. G.; 1859 A, 1878.*

356. Commutation of rations may be paid on a furlough extended by competent authority, irrespective of when the extension was granted.—*55209, O.C.G.*

357. The right of an enlisted man to commutation of rations while on furlough is not involved in the question whether an officer was or was not acting within the scope of his authority when he granted the furlough. After a soldier complies with the requirements specified in a furlough which is officially given to him, he should not be made to suffer pecuniary loss of commutation because the officer granting the furlough exceeded his authority.—*38243, 49498, O. C. G.*

358. When an enlisted man is on furlough and is discharged before the expiration of his furlough, he is entitled to commutation of rations for the day of discharge.—*Regs. Subs. Dept.*

359. An enlisted man on furlough who is taken sick before its expiration and enters a private hospital, and is not discharged therefrom for some time after the expiration of his furlough, is entitled to commutation of rations from the date of his furlough to the time of rejoining his proper station on evidence of the cause of such detention which is satisfactory to his company and his post commander.—*803 Misc., 1886.*

360. Orders detailing guards in charge of military prisoners sent to the United States Penitentiary at Fort Leavenworth, Kans., will provide for commutation of rations for the return journey of the guard, when such commutation is necessary.—*A. R., 1012.*

361. When commutation of rations on furlough or travel order is payable from the appropriations of two fiscal years, the officer who first makes part payment from funds available for either portion of the time involved will take a copy of the furlough or order for file as a subvoucher to his receipt roll, indorse on the original and copy the date, amount, and mode of payment, and certify on the copy that the fact of payment has been indorsed on the original. The officer who makes final payment will take up the original, indorse on it the fact of payment, and file it with his receipt roll (Form 12) as a subvoucher.—*Regs. Subs. Dept.*

NOTES.—Vide "Furloughs" for the action (in relation to notation of commutation of rations on furlough granted under A. R., 122), required of commanding officers at posts in the United States at which enlisted men—visiting the United States on furlough from Cuba, Porto Rico, Hawaii, Guam, Philippine Islands, and Alaska—report preparatory to a return to their proper stations.

For commutation of fresh vegetables, vide A. R., 1384; "Ration;" Circular No. 25, A. G. O., 1901; Circular No. 8, O. C. G., 1901, and Form 18.

362. Recruits forwarded from recruiting stations, recruit rendezvous, or other military posts will be furnished the following allowances for subsistence while traveling, viz:

When one or two men are forwarded.	When more than two men are forwarded.
<i>For a journey of 24 hours or less.</i>	<i>For a journey of 24 hours or less.</i>
Cooked rations (lunches) (to be obtained from the contractor for meals or from the company or general mess).	For a detachment of three or more men: Travel rations (or, if not available, cooked rations (lunches) to be obtained from the contractor for meals or from the company or general mess).
<i>For a journey of more than 24 hours.</i>	<i>For a journey of more than 24 hours.</i>
Cooked rations (lunches), as above, for the first day, and, for remaining time of journey, commutation of rations at not exceeding \$1.50 per man per day.	For a detachment of three or more men: For the first day, either travel or cooked rations (lunches) as above; for remaining time of journey, travel rations if available, or, if not available, commutation of rations at not exceeding \$1.50 per man per day.

—A. R., 1411. Vide G. O. No. 133, A. G. O., 1901; A. R., 1413½ and sec. 4, contained in G. O. No. 130, A. G. O., 1901.

363. Enlisted men, including recruits, ordered upon journeys which can be performed within twenty-four hours from the hour of starting must be subsisted during the journey upon lunches drawn for the purpose from the company kitchen or the contractor for meals, or upon travel rations drawn from the commissary.—A. R., 1412. Vide G. O. No. 133, A. G. O., 1901; A. R., 1413½ and Sec. IV, contained in G. O. 130, A. G. O., 1901, Form 28, Subs. Dept.

364. An enlisted man not a recruit ordered, under subhead 5, paragraph 1410, of Army Regulations, upon a journey of more than twenty-four hours' duration will be allowed commutation of rations at the rate of \$1.50 (or such less sum as the officer ordering the journey may consider sufficient) for each full period of twenty-four hours of travel, beginning with the hour of starting, and proportionally for any fractional part of a twenty-four-hour period at the end of the journey in which regular meal times are included, each meal in such fractional part being allowed for at one-third the rate for the full twenty-four-hour period. The commutation of rations allowed recruits after the termination of the first twenty-four hours' travel will be computed in a similar manner for full twenty-four-hour periods and fractional parts thereof. The provisions of this paragraph do not apply to travel on army transports.—A. R., 1414. Vide A. R., 1411, 1417, 1413½ and Sec. IV, as contained in G. O. No. 130, A. G. O., 1901; G. O. No. 133, A. G. O., 1901.

365. Recruiting officers not stationed at garrisoned posts will obtain subsistence funds for advancing commutation of rations by writing to the chief commissaries of departments in which they are respectively recruiting.—G. O. No. 133, A. G. O., 1901.

366. Recruiting officers will pay in person to each recruit the commutation of rations or coffee money to which he may be entitled, or will cause it to be conveyed to him only by the hand of a commissioned officer.—G. O. No. 133, A. G. O., 1901.

367. All proper subsistence expenses incurred at a garrisoned post in connection with the enlistment or forwarding of recruits to destination will be paid by the post commissary.—G. O. No. 133, A. G. O., 1901.

368. When railroads equipped with eating houses, or when public eating houses established along railroads not so equipped, have agreed to furnish meals to enlisted men traveling unaccompanied by a commissioned officer, on meal tickets issued for the purpose, the commanding officer ordering transportation

for enlisted men so traveling over such roads may direct the Subsistence Department to issue meal tickets for use *en route*. A noncommissioned officer or private traveling in charge of a detachment will be furnished the meal tickets (Form No. 76, Subsistence Department) for the detachment, and will duly execute the receipt upon a ticket for the number of meals furnished at any authorized point, and leave the received ticket with the representative of the eating house there present. A soldier traveling alone will receipt the ticket and leave it in the same way. These received tickets will be returned by the railroads or public eating houses accompanied by bills to the commissary who issued them, who will prepare vouchers and pay the same. Recruiting officers not at permanent stations may request those to whom meal tickets are addressed to forward them for payment to the chief commissary of the department—giving name and address—in which they are recruiting.

At the end of a journey all unused meal tickets will be turned over by soldiers to the commanding officer of the post, who will promptly return such tickets to the issuing officer.

The chief commissary of a department will ascertain what, if any, arrangements can be made with the various railroads and public eating houses established along lines of travel over which enlisted men are usually routed in and from his department, and if satisfactory arrangements are made he will cause the necessary information to be communicated to the various commissaries and recruiting officers who may be doing duty in the department, and will also cause them to be notified from time to time as changes occur.—*G. O. No. 130, A. G. O., 1901.*

369. Commanding and other officers ordering transportation to the Pacific Coast via Chicago for noncommissioned officers, privates, and recruits, under paragraph 1413½, as published in *G. O. No. 130, A. G. O., 1901*, will provide subsistence for the men by meal tickets or otherwise to Chicago only, and will call upon the chief commissary, Department of the Lakes, in their orders directing the travel, for five days' meal requests for the portion of the journey from Chicago to the points on the Pacific Coast to which the men are ordered. When through transportation to the Pacific Coast is furnished at the initial point of the journey, a copy of the order for the journey will be mailed by the commanding or other officer at least twenty-four hours in advance of the departure of the men to the chief commissary, Department of the Lakes, Chicago, Ill., who will send the necessary meal requests to meet the men on arrival at the railroad station in Chicago, thus avoiding delay of the men in that city. A copy of the order will also be furnished the party in charge of the detachment, which will be surrendered by him to the person in Chicago from whom he receives meal requests. Noncommissioned officers, privates, and recruits not furnished with through transportation at initial points of journeys will be instructed to report at the headquarters, Department of the Lakes, if they arrive in Chicago before 3.30 p. m., and at the recruiting station, No. 82 West Madison street, if they arrive after that hour. Those reporting at the latter place will be furnished by the recruiting officer with supper and lodging for the night and breakfast the next morning, and will then be sent to department headquarters for the necessary orders for transportation and meal requests to the end of their journey.—*G. O. No. 130, A. G. O., 1901.*

370. Commutation of rations will not be allowed to enlisted men serving where subsistence is furnished by the Government; or traveling under orders when they can carry and cook their rations; or traveling under orders on army transports; or by steamboat or steamship where the passage rates include meals; or failing to report at their proper stations on or before the last day of furlough unless discharged; or recruiting parties at their stations; or to civil employees.—*A. R., 1415.*

371. Laborers, teamsters, and employees of similar character, who are in receipt of a ration under A. R., 1878, will not, while traveling under orders, be allowed commutation of rations by the Subsistence Department.—A. R., 815.

372. Commutation of rations will not be allowed to officers or crews of sea-going tugs, or employees of launches, harbor tugs, or lighters.—*Regs. Subs. Dept. Vide Regs. A. T. S.*, 146.

373. Commutation of rations will not be allowed to enlisted men delayed while traveling under orders, unless the delay was authorized by competent authority. Where the delay was unavoidable but not specifically authorized only reimbursements for actual expenses for subsistence while delayed should be paid upon statement of the cause of the delay satisfactory to the company and post commanders, filed with the voucher on which payment is made.—*Regs. Subs. Dept. Vide 543, Misc., 1883.*

374. An order directing the travel of an enlisted man will state that the journey is necessary for the public service. If it be impracticable for him to carry rations of any kind, the order will so state and will direct commutation of rations to be paid; if required to be paid in advance, the number of days will be stated.—A. R., 1416. *Vide A. R., 1418.*

375. An enlisted man traveling on duty under orders on a vessel of the United States transport service will not be allowed commutation of rations for the time he is aboard. He will be quartered with the enlisted men aboard and will mess with them, and the proper transport officer will indorse upon the travel order in the possession of the soldier the dates between which subsistence was so furnished. The travel order so indorsed will be turned over by the enlisted man at the end of the journey to the commissary by whom commutation of rations for any portion of the journey is paid, who will file it with the voucher on which payment is made. If commutation of rations is ordered paid in advance, the probable time on shipboard must be taken into account in determining the number of days' commutation to be allowed, and the paying officer will indorse the original order and make payment on a certified copy thereof in the manner directed in Army Regulations, 1418, for paying commutation of rations in advance.—A. R., 1417. *Vide A. R., 1414.*

376. Commutation of rations allowed to an enlisted man while traveling, when not directed to be paid in advance, will be paid to him at the end of his journey, upon presentation of the order for the journey with the certificate of his commanding officer thereon in the following form: "Last rationed to include _____, 19—; will leave station at _____, _____, 19—; the rations overdrawn will be deducted from the ration return of Company _____, _____ Regiment of _____, for the period from _____, 19—, to _____, 19—," and a certificate signed by a commissioned officer in the following form: "Joined station at _____, _____, 19—." The period allowed by the paying officer will be the time required over the shortest usually traveled route. If ordered paid in advance, it will be paid upon presentation of a certified copy of the order directing the payment, having thereon the certificate in the above form of his commanding officer. In this case the paying officer will indorse the date, mode, and amount of payment, over his signature, on the order which is retained by the soldier, and certify on the copy that he has made such indorsement. The soldier will deliver his retained order to the commissary at the station where rations are next drawn, who files it with his abstract of issues. The order, or copy thereof, on which commutation has been paid, will be filed as a subvoucher to the receipt roll (Form 12) and the paying officer will indorse on the order, or copy thereof, the date, mode, and amount of payment.—A. R., 1418. *Vide A. R., 121, 1203, 1400, 1416, 1417; specimen copy at the end of this heading "Commutation of Rations."*

377. The furlough of an enlisted man will show by memorandum of his company commander to what day he was last rationed and the number of rations, if any, drawn for him previous to his going on furlough, for the time covered by the furlough, and the certificate of his company commander on the back of the furlough will show the date on which he rejoined his proper station or was discharged and that the rations overdrawn for him were duly deducted from a ration return of his company. If entitled to commutation he will be paid by any commissary upon the presentation of the furlough containing the above memorandum and certificate. The paying officer will file the furlough as a subvoucher to his receipt roll, and indorse on the furlough the date, mode, and amount of payment. The authority under which a furlough is granted (whether under Army Regulations or in pursuance of the orders of a superior) should be cited on the face of the furlough by the officer granting it. If the period for which the furlough is given is within the competency of the authority cited no copy of the order is needed to accompany the furlough when presented to a disbursing officer for payment of commutation of rations; but if the period is manifestly beyond the competency of the authority cited the furlough should, when presented for payment of commutation of rations, be accompanied by copies of all orders in pursuance of which it was given.—*A. R., 1419, as amended by G. O. No. 165, A. G. O., 1901. Vide Form 63 (blank form of furlough).*

378. An enlisted man granted a furlough with permission to travel on a vessel of the United States transport service will be quartered with the enlisted men aboard and will mess with them. The transport officer will certify upon the enlisted man's furlough the dates between which subsistence was so furnished. In paying commutation of rations on the furlough these days will be deducted.—*A. R., 1420. Vide A. R., 1414, 1417.*

379. Enlisted men discharged in Cuba, Porto Rico, Hawaii, the Philippines, or other places outside of the States composing the Union, will be provided with free transportation to the said States on Government transports, upon direction of the commanding officers in the several localities, and will be subsisted by the Subsistence Department to the port of destination. They will not be entitled to travel pay from port of embarkation to the United States, nor to commutation of rations for the time so subsisted on the transports. The fact that such transportation and subsistence have been furnished must be noted on the final statements.—*A. R., 1421. Vide A. R., 1502.*

380. When an officer orders commutation of rations to be paid or rations to be issued to a soldier on furlough to enable him to reach his proper station, the paying or issuing officer will report the full amount paid, or the money value of the issue, to the soldier's company commander. Should the soldier reach his station on or before the last day of his furlough, the company commander will charge the full amount of the payment or issue against his pay on the next muster and pay roll. Should he reach his post after the expiration of his furlough, and the delay be not excused, the full amount will be similarly charged. Should the overstaying of his furlough be excused, the full amount, diminished by the value of the ration, at 20 cents per day, for the number of days during which he was absent after the furlough had expired, will be charged.—*A. R., 1422. Vide A. R., 121, 1203; Cir. No. 1, A. G. O., 1896; and the succeeding paragraph.*

381. A commissary who makes payment of commutation of rations under an order which directs the amount thereof, or any portion of it, to be charged against an enlisted man, will notify the soldier's company commander of the fact of payment and the amount to be charged, and will request him to enter in the column of remarks on the pay roll, in explanation of the charge, the following—"Refundment of commutation, Subs. Army, 190—," giving the fiscal year of the appropriation from which payment was made. The commissary in all

such cases will indorse on the copy of the order which accompanies his money accounts, the fact that the company commander has been requested to make the stoppage as above, stating the amount and giving the date of the request.—*Regs. Subs. Dept. Vide preceding paragraph.*

382. When a furlough is lost, a certified copy prepared by his company commander, with the soldier's affidavit stating when, where, and the circumstances under which the loss occurred, that he reported at his station on or before the last day of his furlough or was discharged, and that no rations have been furnished nor commutation paid him for any portion of the time during which he was on furlough, may be presented within six months after the loss, through his company and post commanders, to the chief commissary for payment or other disposition.—*A. R., 1423.*

383. A claim for commutation of rations on furlough can not be allowed without the production of the furlough issued, or other satisfactory evidence that payment has not been made. The burden of proof rests upon the claimant to establish the validity of his claim by something more than his unsupported statements.—*1 Comp. Decisions, 513.*

384. Enlisted men having claims for commutation of rations, and who are at a distance from a paying commissary, will be paid upon forwarding to the paying commissary their travel orders or furloughs, properly made out, accompanied by receipt (Form 13) in duplicate. Enlisted men on detached duty entitled to commutation of rations may be similarly paid upon the certificate of the officer under whom they serve, setting forth the period for which commutation is due, accompanied by a copy of the authority for its allowance, or by a reference to such authority if previously furnished.—A. R., 1424.

SPECIMEN COPY OF TRAVEL ORDER, ETC.

385. The following is the form of the ordinary travel order upon which commutation of rations is paid to enlisted men traveling under orders, together with the usual notation on the original travel order of the soldier about payment, etc., of commutation of rations, and also the notation required to be made upon the certified copies which the commissary makes of the original order, and which copies are required for file with his papers:

Fort _____,
_____, 19__

Pursuant to authority from the adjutant general, Department of ——, contained in letter dated ——, 19—, Private ——, Company —, — Regiment of Infantry, will proceed without delay to Fort —, reporting upon arrival to the commanding officer thereof. The Quartermaster's Department will furnish the necessary transportation, and the Subsistence Department will pay commutation of rations in advance at the prescribed rate, for — days, it being impracticable for this soldier to carry rations of any kind. The travel as directed is necessary for the public service. The soldier was last rationed to include —, 19—. The rations overdrawn will be deducted from the next ration return of —— for the period from —, 19—, to —, 19—.

BY ORDER OF COLONEL —

—, —, —,
—, Adjutant.

The following is the usual form of notation to be indorsed on the original order, as above, by the commissary when he makes payment of commutation of rations thereunder:

Commutation of rations paid on this order from _____, 19_____, to _____, 19_____, both days inclusive, at \$_____ per day = \$_____. Paid by cash \$_____, _____, 19_____; or paid by check No. _____, on _____, dated _____, 19_____, for \$_____.

—, —, —,
—, Commissary.

NOTE.—The soldier receipts on the receipt roll of commutation of rations (Form 12) for the amount paid to him on his travel order. The notation to be made on the original order of the soldier, as indicated above, about payment of commutation, is also required to be made on the copies of the travel order the commissary prepares, unless certified copies are furnished him by the issuing officer. One copy is for file with the receipt roll (Form 12) which he forwards with his monthly papers to the Commissary General, and the other for file with his retained receipt roll. The commissary will also note on these two copies that the fact of payment of commutation having been made by him was indorsed on the original travel order retained by the soldier.—*Vide A. R., 1400, 1412, 1414, 1416, 1417, 1418.*

CONTRACTS.

386. A "contract" under Army Regulations is one which is "reduced to writing and signed by the contracting parties with their names at the end thereof." Agreements of this character only are termed "contracts" in Army Regulations.—*A. R.*, 627. *Vide Rev. Stats.*, 3744.

387. Officers of the Army in making contracts will strictly observe the mandatory provisions of section 3744, Revised Statutes, which requires all executory contracts to be reduced to writing and signed at the end thereof by both contracting parties. A failure to comply with these provisions causes a manifest disadvantage and loss to the Government because of its inability to hold persons dealing with it to the restrictions and limitations which are usually imposed in formal written contracts on the prescribed forms.—*Cir. No. 18, A. G. O.*, 1901. *Vide Decisions Comp. Treas.*, Nov. 10, 1900 (*Cir. No. 44, A. G. O.*, 1900).

388. No contract or purchase on behalf of the United States shall be made unless the same is authorized by law or is under an appropriation adequate to its fulfillment, except for * * * subsistence * * *, which shall not exceed the necessities of the current year.—*A. R.*, 593. *Vide Rev. Stats.*, 3732; *A. R.*, 658.

389. Involving the Government in any contract for future payment of money in excess of appropriations, except as authorized in preceding paragraph, is prohibited.—*A. R.*, 658. *Vide Rev. Stats.*, 3679; *Opin. Atty. Gen.*, IV, 476.

390. An officer charged with the duty of making a contract is responsible under the laws and regulations for his action. Permission or orders to make a contract without competition will not justify the procedure and will not be given.—*A. R.*, 597.

391. After a contract has been duly signed, there is no authority for reforming the contract on account of an error in the bid under which it was made.—*7 Comp. Treas.*, 439.

392. Contracts for subsistence supplies for the Army, made by the Commissary General, on public notice, shall provide for a complete delivery of such articles, on inspection, at such places as shall be stipulated.—*Rev. Stats.*, 3715.

393. It is the duty of the officers of the Subsistence Department to make the contracts necessary for supplying the military service with subsistence stores, and directing post commissaries to make such contracts should be sparingly resorted to.—*Regs. Subs. Dept.*

394. Officers or agents in the military service will not contract with any person in the military service to furnish supplies or service to the Government, nor make any Government contract in which such person shall be admitted to share or receive benefit.—*A. R.*, 671.

395. A contract made under an advertisement inviting proposals can not be extended to cover a period of time longer than that specified in the advertisement; and after a contract has been regularly entered into, its conditions can not be modified in any manner except as provided by the contract.—*13823, O. C. G.*

396. Contracts can not by agreement of the parties thereto be extended so as to include the delivery of an additional quantity of supplies of the same kind, although the privilege to do so be stipulated for in one of the articles of the contract, no mention of such privilege of extension having been made in the advertisement inviting bids.—*Opin. J. A. G.*, Apr. 4, 1878. *Vide 386, "Contracts," 1878.*

397. An officer will not contract on behalf of the United States with a member of, or delegate to, Congress, or make a contract in which a member of, or delegate to, Congress is admitted to any share or part of such contract, or to any benefit which may arise therefrom; but this prohibition does not extend to a contract made with an incorporated company, where the contract is made for

the general benefit of such incorporation or company, of which such member or delegate is a member or in which he is pecuniarily interested.—*Rev. Stats., 3739, 3740.* *Vide 2595 "A," 1879, O. C. G.*

398. In every contract to be made or entered into, or accepted by or on behalf of the United States, there shall be inserted an express condition that no member of, or delegate to, Congress shall be admitted to any share or part of such contract or to any benefit to arise therefrom.—*Rev. Stats., 3741.*

399. Every officer who, on behalf of the United States, directly or indirectly makes or enters into any contract with any member of, or delegate to, Congress shall be deemed guilty of a misdemeanor, and shall be fined \$8,000.—*Rev. Stats., 3742.*

400. A contract should not be awarded to a corporation until it shall furnish satisfactory evidence of its legal capacity to enter into the same.—*Opin. Atty. Gen., XI, 247.*

401. After a contract has been duly executed, the United States can impose no condition upon the contractor further or other than as stipulated in the contract.—*Opin. Atty. Gen., X, 371.* *Vide Opin., V, ibid, 296; IX, ibid, 342; XII, ibid, 542.*

402. A contract for mutton at a post where the price exceeds that for fresh beef will not be made.—*Regs. Subs. Dept.* *Vide 245 Press Copy Book, 189, O. C. G.*

403. The labor of troops or Government employees, or Government means of transportation, will not be used to enable contractors to fulfill contracts, except in cases of manifest necessity, and then only on the written authority of the proper commander. Full deduction will be made for Government services when rendered.—*A. R., 594.*

404. In all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment.—*Rev. Stats., 3648.*

405. A contracting officer is not authorized, after rejecting bids under an advertisement for proposals, to thereupon contract with a person who did not bid, and who made a proposal after being informed of the offers. Authority to contract without advertising exists only when the officer can truthfully certify that the public exigencies require immediate delivery.—*300, Contracts, 1879.*

406. Contracts will be made on forms furnished by the Commissary General, in cases where such forms are applicable, and those forms will be modified only to such extent as is necessary. All conditions will be stated therein as fully and clearly as possible.—*A. R., 628.*

407. Blank contract Form No. 23 is to be used when fresh beef is contracted for in the United States; Form 23a when refrigerated fresh beef is contracted for in the island possessions of the United States; Form 23b when freshly slaughtered fresh beef is contracted for in the island possessions of the United States; Form 24 when fresh beef and mutton are contracted for in the United States; Form 25 when beef cattle are contracted for; Form 26 when fresh vegetables are contracted for in the United States; Form 26a when fresh vegetables are contracted for in the island possessions of the United States; Form 27 when general supplies are contracted for; and Form 28 when meals for recruits are contracted for (by proposal and acceptance).—*Regs. Subs. Dept.*

408. All contracts in the Subsistence Department will be made subject to the approval of the Commissary General, except those made in the Philippine Islands, or in foreign countries near thereto, which will be subject to approval of the commanding general of the Division of the Philippines, or of the department, if there be no division.—*A. R., 631.*

409. Contracts will be made in the name of, and will be signed by, the officer designated by the chief of bureau to which the contracts pertain. They will not be made at posts unless ordered by superior authority, and they will not be so ordered unless the stores or services required, of proper quality or kind, can be procured as cheaply there as elsewhere.—*A. R.*, 629.

410. When a contract is entered into with a partnership, the individual names of the partners should be given in the body of the instrument, with the recitation that they are partners composing a firm, which should be named, and it may be signed in the name of the partnership by one of the partners, who will append his own signature as "one of the firm."—*A. R.*, 630.

411. Contracts of individuals and partnerships are not required to be entered into under seal; but a corporation has to bind itself by its corporate seal if there be one.—*Cir. Letter, O. C. G.*, July 21, 1896.

412. A contract of a corporation should have the name of the corporation written in the body of the instrument as one of the parties thereto, and should be signed by the officer or person who has been authorized to contract in its behalf, who should sign the corporate name and his own, and affix the corporate seal if there be one. The contracting officer will, in all cases, satisfy himself that the signer has authority to bind the corporation, and will either require from him satisfactory evidence thereof and file the same with the contract, or will certify on the contract that he has satisfied himself of the signer's authority and has waived this requirement. If evidence be filed with the contract, it should consist of extracts from the articles of incorporation, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records under the corporate seal (if there be one), showing the signer to be properly vested with authority to bind the corporation.—*A. R.*, 632.

413. All contracts will be executed in quintuplicate. One is for the contractor, one for the contracting officer, one for the Auditor for the War Department, one for the Commissary General, and one for the Returns office of the Interior Department.—*A. R.*, 633.

414. Upon receipt of the contract in quintuplicate at the Office of the Commissary General it will be examined and, if found correct, approved. Should any illegality be discovered it will be submitted to the Secretary of War.—*A. R.*, 634.

415. The copy intended for the Returns Office will be sent thereto (through the Commissary General) by the officer making and signing the same, as soon as possible after the contract has been made and approved, and within thirty days, together with all bids, offers, and proposals made by persons to obtain the contract, and with a copy of the advertisement; all of which will be fastened together by a ribbon and seal, and numbered in regular order, with the affidavit of the contracting officer appended, in the following form:

I do solemnly swear that the copy of contract hereto annexed is an exact copy of a contract made by me personally with _____; that I made the same fairly, without any benefit or advantage to myself, or allowing any such benefit or advantage corruptly to the said _____, or any other person; and that the papers accompanying include all those relating to the said contract, as required by the statute in such case made and provided.

—*A. R.*, 635.

416. Every officer who makes any contract and fails or neglects to make return of the same, according to the requirements of the Revised Statutes, section 3745, unless from unavoidable accident or causes not within his control, shall be deemed guilty of a misdemeanor, and shall be fined not less than \$100 nor more than \$500 and imprisoned not more than six months.—*Rev. Stats.*, 3746.

417. In case of a purchase made by an officer of the Subsistence Department after public notice of ten days or more, the copy intended for the Auditor for the War Department must be accompanied by a copy of the advertisement, a

certificate of the contracting officer as to the time and manner of its publication, and his certificate that the award was made to the lowest responsible bidder for the best and most suitable article.—*A. R., 636.*

418. Contracts which require the approval of the Commissary General should reach him in time to be received back by the contracting officer before deliveries are made or services are rendered under them. When stores or services covered by contract are required before the receipt back of the papers, they will be obtained from the contractor by open purchase, with proper explanation for the necessity of the purchase on the monthly report of purchases (Form 9), if the amount exceeds \$200.—*Reg. Subs. Dept.*

419. Contracts made in the Philippine Islands or in foreign countries near thereto for furnishing supplies and rendering services other than personal, in connection with the operations of the Army in those islands or in such countries, will be made by and in the names of the officers of the proper supply departments for and on behalf of the United States, and will be subject to the approval of the commanding general of the division, or of the department, in case there be no division, where made, to whom they will be forwarded, accompanied by the abstract required by A. R., 617, and who, before approval, will subject them to careful scrutiny and exercise the intervening authority conferred by A. R., 832. One of the approved numbers will be given to the contractor, one will be filed by the contracting officer, and one will be sent by the contracting officer direct or through the chief of bureau to the returns office of the Department of the Interior after having been prepared in strict conformity with sections 3744 and 3746, Revised Statutes, and A. R., 635. The number intended for the chief of bureau at Washington (accompanied by the abstract and bids as required by A. R., 626) and that for the Auditor for the War Department (accompanied by all the papers required by A. R., 636, and, when bond is required, by one number of the bond) will after approval be forwarded through the chief of the proper supply department of the division, or department in case there be no division, to the proper chief of bureau of the War Department, who will submit to the Secretary of War any serious errors or defects discovered. The regular blank forms of contracts when used as above will be modified accordingly and the alterations fully explained over the signatures of the contracting parties.—*A. R., 631.*

420. All papers relating to or affecting the performance of any contract will finally be transmitted to the bureau of the War Department to which the contract pertains, except as provided in A. R., 786.—*A. R., 637.*

NOTE.—For requirements in regard to contracts for job printing and printing for department headquarters, vide A. R., 588, 591.

For information regarding contracts for meals for recruits, vide "Meals."

421. It is made the duty of commanding officers to carefully scrutinize all contracts, and to guard the public interests in every particular.—*A. R., 832.*

422. No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties, are reserved to the United States.—*Rev. Stats., 3737.*

423. A contract transferred, or any interest in which is transferred, in violation of section 3737, Revised Statutes, is wholly annulled as to any rights or remedies of the contractor under it. The assignment passes no title, legal or equitable; neither assignor nor assignee can enforce it as against the United States; and no action of an officer of the United States can restore validity or efficacy to it.—*Opin. Atty. Gen., X, 523.* Vide G. O. No. 72, A. G. O., 1879.

424. While the Government is not obliged to recognize the assignee of a contract, and may annul the contract because of the assignment, the materials to be delivered or the services to be performed under the contract may be accepted from the assignee as if ordered in open market without formal contract, leaving any rights which the United States may have against the contractor for a failure to complete his contract to be determined when the period covered by the contract has expired.—*Regs. Subs. Dept.*

425. The right of set-off does not apply to unliquidated demands, but the Government has the equitable right to withhold payment of moneys due under one contract to a contractor who is in default under another contract until his indebtedness thereunder can be liquidated.—*Decisions Comp., VII, 213.* *Vide Decisions Comp., II, 429.*

426. In the case of a failing contractor the bondsmen may, to insure themselves against loss, be permitted to fill the unexpired portion of the contract upon which they are sureties, at contract price, the supplies being purchased from them in open market on account of failure of contractor to furnish; and they will be paid on vouchers made out in their names and received by them as bondsmen of the contractor. No permission can be given to outside parties to fulfill the contract and sign vouchers on a power of attorney from the defaulting contractor.—*23970, O. C. G.*

427. If a contractor fails in his contract, and the commissary in pursuance of a stipulation of the contract purchases in open market, he may purchase from the sureties, paying directly to them, as to any other parties. In such case the price paid should not exceed that of the contract.—*Decisions 2d Comp., Nov. 17, 1885.* *Vide L. B. 186, p. 141, O. C. G.*

NOTES.—All contract forms of the Subsistence Department provide the requisite action in cases where contractors fail to fulfill their contracts.

For additional information and instructions in regard to contracts, vide Rev. Stats., 1358, 1781, 1782, 3709, 3714, 3747, 5451; and Mil. Laws U. S., p. 566 ("Contracts and Purchases").

CORRESPONDENCE.

428. The address of the Commissary General is: "Commissary General, U. S. Army, Washington, D. C"—*Regs. Subs. Dept.*

429. An official letter should refer to one subject only. Letters of transmittal will be used only when necessary, and when used must refer only to the matter transmitted; none are required with rolls, returns, or periodical reports. Telegrams will be followed by official copies sent by first mail.—*A. R., 837.*

430. A half sheet of letter paper will be used for a communication requiring but a single page. When more than three pages are required for the body of a manuscript communication an additional half sheet, or more if necessary, will be neatly pasted to it, so that the last or outer page may be left entirely blank.—*A. R., 838.*

431. Letter paper will be folded in three and foolscap in four equal folds parallel with the writing. The inner or left edge of the sheet is the top when folded; the left fold of the outer page is the first fold. The first fold will be used exclusively for a brief analysis of the contents of the communication, the office marks, and note of inclosures.—*A. R., 839.*

432. Indorsements commence at the top of the second fold, and are numbered serially in order of dates on the successive folds, leaving room after each for office marks. Additional space for indorsements will be provided by pasting slips of paper on the underside of the last fold (right edge of original paper), each slip, when attached, to have the same length and width as the original

fold, and to turn back upon the last fold like the leaf of a book. The first fold, on which the brief is made, is always outside. Printed labels, by way of indorsements, will not be pasted on official papers. In no case will a loose wrapper be placed around an official paper except as a mere covering.—*A. R., 844.*

433. All inclosures will be numbered, and will be given the proper office marks. Inclosures to the original communication are noted on the first fold, just below the brief. If others are added when an indorsement is made, their number will be noted at the foot of the indorsement to which they pertain and also on the first fold of the original communication. To the latter notation will be added the number of the indorsement to which they belong, thus, "One inclosure—fifth indorsement." Inclosures to indorsements are numbered in the same series as those to the original paper, and the number of the indorsement to which they belong is added below. If few in number and not bulky, inclosures may be kept inside the original paper; otherwise they will be folded together in a wrapper marked "inclosures." Officers through whose hands official papers pass will make the inclosures and slips secure when they are not so. (Models illustrating the system are furnished from the Adjutant General's Office.)—*A. R., 845.*

434. Official communications will be signed or authenticated with the pen and not by facsimiles. Signatures will be plainly and legibly written, with the rank and regiment or corps of the writer annexed; if by order, stating by whose order.—*A. R., 841.*

435. A letter will be properly briefed at the first office at which it is received and entered.—*A. R., 843.*

436. The post-office address of an officer's station will be given in his official letters. Indefinite expressions of locality, which do not indicate where the letter was written, will not be used.—*A. R., 840.*

437. Official correspondence between the heads of the different departments of the staff of any command and its commander will pass through the adjutant general or adjutant of the command. Communications to or from a commander and his subordinates will pass through the same channel. Communications, however, between a disbursing officer and the chief of the bureau in which he is serving, which do not involve questions of administrative responsibility within the supervision of commanding officers, nor affect the official interests of individuals, but which relate exclusively to the routine of business in his department, will pass direct.—*A. R., 848.*

438. Except as provided in paragraph 852, *A. R.*, all communications, reports, and estimates from officers serving at a military post, and communications of every nature addressed to them relating to affairs of the post, will pass through the post commander.—*A. R., 849.*

439. Chiefs of bureaus of the War Department are authorized to correspond directly with the Secretary of War and with the subordinate officers of their respective corps upon any matter relating exclusively to the duties of the bureau required by statute to be performed under the direction of the Secretary of War, and necessary subreferences of such correspondence and subreports will, in like manner, be direct through officers of the respective corps. Such correspondence with subordinate officers will not embody instructions to be carried out by an officer reporting to or serving under an officer commanding troops, in relation to any matter not specifically excepted from his command and control by law or by the Secretary of War; and replies thereto will not embody remarks or recommendations on matters pertaining to the administration of the officer commanding.—*A. R., 852.*

440. Copies of all important communications from a bureau of the War Department to a disbursing officer on the staff of a department commander, which concern service in such department, will be sent direct to the department commander.—*A. R., 825.*

441. Hereafter all communications on official matters from officers of the Army to the Comptroller of the Treasury will be sent through the Adjutant General of the Army.—*G. O. No. 70, A. G. O., 1901.*

442. In official correspondence between officers of the Army and officials of other branches of the public service, and especially in matters involving questions of jurisdiction, conflict of authority or dispute, officers of the Army are reminded that their correspondence should be courteous in tone and free from any expression partaking of a personal nature or calculated to give offense. Whenever questions of such character shall arise and it is found that they can not be reconciled by an interchange of courteous correspondence, the officer of the Army, as the representative of the interests of the War Department in the matter involved, will make a full presentation of the case to the Secretary of War, through the proper military channels, in order that the same may be properly considered.—*A. R., 855.*

443. Officers detailed for duty and to fill vacancies in the several staff departments, under the provisions of section 26 of the Act of Congress approved February 2, 1901, should in affixing their official signatures use their proper title in the arm from which detailed and also that of the staff position occupied, e. g., "Major of Infantry, Assistant Adjutant General;" "Major Artillery Corps, Inspector General;" "Captain of Cavalry, Commissary," etc.—*Cir. No. 9, A. G. O., 1901.*

DISBURSING OFFICERS.

444. No person in the military service, whose salary, pay or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever for the disbursement of public money or any other service or duty whatsoever, unless the same shall be authorized by law and explicitly set out in the appropriation.—*Rev. Stats., 1764, and 1765.*

445. Disbursing officers will not pay an account until it is due. In cases of contracts for the performance of service or delivery of articles, payment will not exceed the value of services rendered, or articles actually delivered.—*A. R., 680.*

446. The positive language of section 3648, Revised Statutes, prohibits payment until the services are rendered, in all cases except those specially cited therein, and an advance payment for one day would be as clearly a violation of the law as an advance payment for five days. Sundays and holidays are days for which pay is allowed; therefore, when the last day of the month falls on Sunday or a holiday, payment for the month can not be made on the preceding day without a violation of the section referred to.—*Cir. No. 2, A. G. O., 1886.*

447. All officers, agents, or other persons who are charged with the safe-keeping, transfer, or disbursement of public moneys shall keep an accurate entry of each sum received and of each payment or transfer, and shall render distinct accounts of the application thereof, according to the appropriation under which the moneys may have been advanced to them. Every officer or agent who, having received public money which he is not authorized to retain as salary, pay or emolument, fails to render his accounts for the same shall be deemed guilty of embezzlement and shall be fined in a sum equal to the amount of money embezzled and shall be imprisoned not less than six months or more than ten years.—*Rev. Stats., 3623, 3643, 5491.*

448. Every disbursing officer who fails to deposit promptly with the Treasurer, an assistant treasurer, or some duly designated depositary the public money intrusted to his charge, or who fails to keep safely, without loaning, using, or converting in anyway, or exchanging for other funds, or depositing in other than a designated depository, the public money, or any portions thereof, collected or received by him until he is duly authorized to transfer or disburse the same, shall be deemed guilty of embezzlement and punished accordingly.—*Rev. Stats., 5488, 5490, 5492.*

449. If a disbursing officer has reason to doubt the legality of a claim, he is justified in declining to make any payment thereon until the claimant shall have caused it to be presented to the accounting officers, and until a favorable decision shall have been rendered by them thereon.—² *Decisions 2d Comp., 1885, par. 439.*

450. When an officer disburses money in different capacities, his deposits and accounts will be kept distinct, according to the bureaus to which they pertain.—*A. R., 662.*

451. Officers serving in and disbursing funds pertaining to more than one staff department, and officers assigned to duty in any of the staff departments, will, in issuing checks, confine the designation of their official capacity to their rank and the particular staff department on account of which the checks are drawn.—*A. R., 663.*

NOTE.—For form of signatures of officers detailed in a staff department under Act of February 2, 1901, vide Cir. No. 9, A. G. O., 1901.

452. A disbursing officer ceasing to act as such and having public funds to his credit in any office or bank will at once inform the Secretary of the Treasury, stating what checks drawn against the same are still outstanding and unpaid.—*A. R., 667. Vide A. R., 16.*

453. On the death of an officer in charge of public property or funds his commanding officer will appoint a board of survey, which will inventory the same and make the customary returns therefor, stating accurately amounts and condition. These the commanding officer will forward to the chiefs of the bureaus to which the property or funds pertain, and he will designate an officer to take charge of such property or funds until orders in the case are received from the proper authority.—*A. R., 97.*

454. Cash in the hands of a deceased officer may be invoiced by a board of survey appointed under paragraph 97 of the Army Regulations to the deceased officer's successor, but balances to his credit with the Treasurer, an assistant treasurer, a designated depository, or a fiscal agent of the United States, over and above his outstanding checks, will be covered into the Treasury of the United States by the chiefs of bureaus when the board of survey has reported to the bureaus the balances over and above such checks. A deceased officer's successor will not endeavor to secure the transfer to himself of the deceased officer's balances with the Treasurer, assistant treasurer, designated depository, or fiscal agent, but will make requisition upon the proper authorities for such funds as he may need.—*A. R., 98.*

NOTE.—The action necessary when an officer ceases to act as a disbursing officer, or closes his accounts on change of station, is provided for in *A. R., 978.*

455. All amounts of money held at the end of each fiscal year by the Treasurer, an assistant treasurer, or a designated depository, credited to a disbursing officer whose account has remained unchanged, either by deposit or payment, for the space of three years, shall be covered into the Treasury, to be placed to the credit of such officer if it be found that he is entitled to the credit.—*A. R., 668.*

456. No officer disbursing money for the military service, or directing the disbursement thereof, shall be concerned individually, directly or indirectly, in the purchase or sale of any article intended for, used by, or pertaining to the department of the public service in which he is engaged.—*A. R.*, 669.

457. No officer or clerk of a disbursing officer shall be interested in the purchase of any soldier's certificate of pay due, or any other claim against the United States.—*A. R.*, 670.

458. Officers or agents in the military service will not purchase supplies for the Government from any other person in the military service, nor contract with any such person to furnish supplies or service to the Government, nor make any Government purchase or contract in which such person shall be admitted to share or receive benefit.—*A. R.*, 671.

459. If any disbursing officer shall bet at cards or any game of hazard, his commanding officer will suspend his functions, require him to turn over all public funds in his keeping, and will immediately report the case to the proper bureau of the War Department. He will also report the case to the department commander, who will at once convene a court-martial for the trial of the officer.—*A. R.*, 672.

460. Every disbursing officer, in opening his first account and before issuing any checks, will furnish the depositary on whom the checks are to be drawn with his official signature, duly verified by some officer whose signature is known to the depositary.—*A. R.*, 673.

461. Disbursing officers of the War Department stationed in Cuba, Porto Rico, the Philippine Islands, and Alaska, being far remote from designated depositories, are authorized to keep in their personal possession, at their own risk, money received in coin or currency, which they may be authorized to disburse, and such moneys as may be officially intrusted to them for disbursement.—*G. O. Nos. 22 and 89, A. G. O., 1899, and G. O. No. 61, A. G. O., 1900.*

462. Disbursing officers of the War Department stationed in Alaska, being far remote from designated depositories, finding it convenient for themselves and the trading companies, are authorized to exchange their checks with said companies for cash required in payment of salaries, and in liquidation of other indebtedness where cash is more desirable to the public creditors than checks on the subtreasury, San Francisco, or other United States depository in which they may have funds.—*G. O. No. 61, A. G. O., 1900.*

463. Disbursing officers may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement. But such advance decisions are not to be used in cases of partial facts, etc. Officers seeking Comptroller's decisions must apply for them through the Adjutant General of the Army.—*G. O. No. 36, A. G. O., 1894. Vide G. O. No. 70, A. G. O., 1901; 7 Decisions Comp. Treas., 151.*

ENVELOPES.

464. Envelopes for official use are provided under annual contract by the Postmaster General, in accordance with section 96 of the act of January 12, 1895 (28 Stats., 96); and a clause is inserted in the contract permitting certain officers of the Subsistence Department to order envelopes direct from the contractors and pay for the same as provided for in the contracts. Information on the subject is published from time to time in general orders.—*Regs. Subs. Dept.*

465. For official use in the Subsistence Department only white envelopes of the following sizes, printed or plain, will be ordered by purchasing commissaries from the contractors:

Letter sizes: $10\frac{1}{4} \times 4\frac{1}{2}$ inches, and $8\frac{1}{4} \times 3\frac{1}{4}$ inches.

Note size: $6 \times 3\frac{1}{4}$ inches.

Official headings and penalty clauses will be requested to be printed by the contractors in plain type, of the form and style of printing now authorized under A. R., 908. Purchasing commissaries will send their orders direct to the contractors, requesting that the envelopes be turned over, at the point of manufacture or supply, to the Depot Quartermaster, U. S. Army, New York City, upon notification by the contractors to that officer of the number of boxes and the gross weight of each. On receipt by the purchasing commissaries, the envelopes will be distributed to the posts for which they were ordered.—*Regs. Subs. Dept. (Cir. Letter, O. C. G., May 6, 1901).*

466. The following officers of the Subsistence Department are authorized by the Secretary of War to order envelopes direct from the contractors, and make payment for the same under the terms of the contracts:

Purchasing commissary, St. Louis, Mo.

Purchasing commissary, New York City.

Purchasing commissary, St. Paul, Minn.

Purchasing commissary, Boston, Mass.

Purchasing commissary, Omaha, Neb.

Purchasing commissary, Denver, Colo.

Purchasing commissary, Chicago, Ill.

Purchasing commissary, Vancouver Barracks, Wash.

Purchasing commissary, San Antonio, Tex.

Purchasing commissary, San Francisco, Cal.

Purchasing commissary, New Orleans, La.—*G. O. No. 104, A. G. O., 1901.*

467. No job printing for envelopes other than that authorized by A. R., 908, will be allowed, but in order to facilitate business such inexpensive rubber stamps as may be absolutely necessary for use in event of change of station, address, etc., may be provided, thereby effecting a large saving in the event of change of station, address, etc.—*G. O. No. 104, A. G. O., 1901.*

468. Envelopes kept for sale by the Subsistence Department (under section 1144, Revised Statutes, and paragraph 1351, Army Regulations) and those to be furnished as exceptional articles at posts may be purchased as other subsistence supplies.—*Cir. Letter, O. C. G., Mar. 11, 1897; Cir. Nos. 4 and 6, O. C. G., 1901.*

469. Official communications, and other mailable matter relating exclusively to the public business, will be transmitted through the mails free of postage, if inclosed in the "Penalty envelope." Where an officer writes to a private party on official business he may inclose with his letter an official penalty envelope, properly addressed to himself, to cover the reply.—*A. R., 906.*

470. Information which is intended to be used in the performance of official duty only is official information, while that which is intended to be used for the furtherance of private interest, ends, or business in anyway, whatever, though called for by a public officer, is private information. The official envelope may be used to give or obtain the former, but not the latter.—*A. R., 907.*

471. Envelopes for official mail matter for the bureaus of the War Department and Headquarters of the Army will have "War Department," the designation of headquarters, bureau, or office, "Official Business," printed in three or four lines, as may be required, in the upper left corner, and in the upper right corner the following: "Penalty for private use, \$300." Envelopes for the use of the headquarters of a territorial department, for a post, station, armory, arsenal, depot, or school of instruction, will be of the same form, with the

proper substitution for the designation of the bureau or office, and with the address when necessary. Envelopes required for the transmission of printed matter may also have printed thereon "Printed matter." Other printing or ruling on such envelopes at public expense is prohibited unless printed at the Government Printing Office. For the official business of officers not embraced in the foregoing classes, and officers on the retired list, the heading "War Department," "Official Business," will be placed across the left end of the envelope, with the officer's official signature written immediately below it, and with the penalty clause in the upper right corner.—*A. R.*, 908.

472. Packages of public property weighing not more than 4 pounds may be sent through the mails under cover of the penalty envelope. Penalty envelopes with return address may be furnished to any person from whom official information is desired, or for the return of official vouchers, but will not be furnished to merchants or other dealers to cover the transmission of public property.—*A. R.*, 909.

473. The penalty envelope will not be used for foreign correspondence.—*A. R.*, 911.

474. Any official letter or packet to be registered by the Subsistence Department in Washington city may be registered without the payment of any registry fee. But the registry fee must be paid on all official letters or packets to be registered for the Subsistence Department outside of Washington city, stamps for which purpose are furnished by the Quartermaster's Department.—*Mil. Laws U. S.*, 327, and annual Army appropriation acts.

EXCEPTIONAL ARTICLES.

475. Exceptional articles of subsistence stores called for by officers and enlisted men, to be paid for by them regardless of condition upon arrival at posts, may, under such instructions as to purchase and accountability as may from time to time be given by the Commissary General, be purchased and turned over to the Quartermaster's Department for transportation to the posts where desired.—*A. R.*, 1429.

476. The Subsistence Department is not authorized to purchase exceptional articles and furnish them to post exchanges on the request of officers in charge of those exchanges.—16005, *O. C. G.* *Vide G. O.* No. 46, *A. G. O.*, 1895; *G. O.* No. 5, *A. G. O.*, 1901; *A. R.*, 1428.

477. Upon the written guaranty of the person requesting them that they will be accepted and paid for on arrival at the post regardless of their condition, any of the following articles may be called for by chief commissaries, purchased without advertisement, and invoiced to the commissaries at posts, for delivery to those requesting them, when the money value of the articles requested is greater than the cost of transporting them to their destination, viz:

1. Articles included in the authorized lists which differ in quality or size, or in size of package, from those that have been furnished the posts for sales.

2. Articles of food, properly classifiable as groceries, which are not mentioned in the authorized lists.

3. Articles of cleaning materials, of stationery, and other articles which are of the same general character as those mentioned in the authorized lists.

Chief commissaries are instructed from time to time by the Commissary General as to the proper purchasing stations from which to obtain "Exceptional Articles."—*Reg. Subs. Dept.*

478. No malt, vinous, or spirituous liquors will be purchased by the Subsistence Department as exceptional articles, or for any other purpose.—*G. O.* No. 82, *A. G. O.*, 1901; *Cir. Letter*, *O. C. G.*, Oct. 9, 1895.

479. Requests from those desiring exceptional articles will be made in duplicate on Form 52, and strictly in accordance with the printed instructions thereon. One copy of each request will be retained by the commissary at the post, and one copy will be forwarded with the monthly requisition (Form 49) for reference to the purchasing commissary; but if not so forwarded, satisfactory explanation will be made for failure to do so.—*Regs. Subs. Dept.*

480. Chief commissaries should not ask for exceptional articles to be shipped at unseasonable times, or when they are very liable to damage or decay, unless satisfied that those asking for them are fully aware that they will be required to take and pay for the articles on arrival regardless of their condition. More than ordinary care should be taken by purchasing officers in preparing packages of such articles for shipment.—*Regs. Subs. Dept.*

481. Should articles be requested to be sent, the propriety of furnishing which as exceptional articles is doubtful in the mind of the chief commissary, the matter will be referred, with his remarks, to the Commissary General for decision.—*Regs. Subs. Dept.*

482. Exceptional articles must be purchased by purchasing officers in time to reach destination as near the date desired as possible; but delay en route after shipment will not excuse the officer ordering the supplies from accepting them.—*Regs. Subs. Dept.*

483. Chief commissaries may authorize the commissaries at posts under their supervision to purchase such exceptional articles as can be delivered at such posts without any cost for delivery.—*Regs. Subs. Dept.*

484. Should any person fail during the month in which received to pay for the exceptional articles purchased for him, the articles not paid for and their value will be entered in the column of remarks on the return of subsistence stores, with an explanation of the circumstances that occasioned the nonacceptance.—*Regs. Subs. Dept.*

485. Purchase vouchers of exceptional articles will state the items in detail, with prices, on the face of the voucher. On the face and back of the voucher the words "Exceptional articles" will be entered in red ink, these vouchers being made separate from those of other subsistence supplies. On the abstract of disbursements (Form 5 or 6) the entry under the heading "On what account" will be "Exceptional articles," with the money amounts carried out in the proper column.—*Regs. Subs. Dept.*

486. Each invoice and receipt for exceptional articles should show the total money value of the stores embraced therein, and should have entered in red ink, on the face and back, the words "Exceptional articles."—*Regs. Subs. Dept.*

487. Purchase vouchers, invoices, and receipts of exceptional articles should be entered on appropriate abstracts, where abstracts are necessary, or on the return (like other vouchers, invoices, and receipts), in the columns "From whom received" and "To whom issued," etc., and in the column "Number of vouchers," and in the column headed "Exceptional articles," immediately following articles provided for sales, their money value as shown by the abstracts or otherwise. The entry of the quantities of specific exceptional articles under various headings spread throughout the return will not be made.—*Regs. Subs. Dept.*

488. The total money value of the "Exceptional articles" on the upper portion of the return will be entered on the line "Total to be accounted for;" and the amount of collections from purchasers will be entered on the appropriate line of sales on the lower portion, and the column balanced in the usual way at the foot.—*Regs. Subs. Dept.*

489. The money value of exceptional articles sold to officers, and to enlisted men, respectively, will be included in the amounts of sales reported as made to each, on page 5 of the abstract of sales, and will not be entered as a separate item on that page.—*Regs. Subs. Dept.*

490. The money value of exceptional articles collected during the month will be entered on the abstract of sales next after articles provided for sales, thus:

Exceptional articles.....\$.....

—*Regs. Subs. Dept.*

491. The amount expended monthly by purchasing commissaries for exceptional articles will be entered upon Form 57 immediately succeeding the prices of the staple articles purchased.—*Cir. Letter, O. C. G., July 2, 1897.*

NOTE.—For instructions in regard to making requests for exceptional articles, vide “Requisitions.”

EXTRA-DUTY PAY.

492. The placing of enlisted men on extra duty to perform the necessary routine services in the Subsistence Department does not require the sanction of the department commander. They will not be employed on extra duty in time of war.—*A. R., 182. Vide Rev. Stats., 1287; Cir. Letter, O. C. G., Sept. 27, 1900.*

493. Enlisted men detailed by name on extra duty and employed, under competent authority, at constant labor for not less than ten days, are entitled, in time of peace, to receive extra-duty pay at the following rates: For services as clerks and as laborers 85 cents per day. Enlisted men receiving or who are entitled to the 20 per cent increased pay for service beyond the limits of the States comprising the Union and Territories of the United States contiguous thereto, are not entitled to the extra-duty pay.—*A. R., 183, as amended by G. O. No. 28, A. G. O., 1902.*

494. An enlisted man is entitled to extra-duty pay whether the constant labor is performed all in one month or part is performed in one month and the residue in the succeeding month. The account for pay should, if practicable, be made up on the pay roll (Form 20) for the month in which he completes the ten days' constant labor.—*A. R., 183; Regs. Subs. Dept.*

495. The fact that an enlisted man is detailed to perform “special” duty does not in itself create or destroy his right to receive extra-duty pay if he is employed in constant labor for a period of not less than ten days.—*Decisions Comp. Treas., VII, 479. Vide Cir. No. 9, A. G. O., 1901.*

496. The detail of an enlisted man as acting commissary sergeant does not entitle him to extra-duty pay.—*83073, O. C. G.*

497. Noncommissioned staff officers and enlisted men of the several staff departments will not be detailed on extra duty without authority from the Secretary of War. They are not entitled to extra-duty pay for services rendered in their respective departments.—*A. R., 185.*

498. Soldiers on extra duty in the Subsistence Department will be paid the extra rates of pay allowed by law for the duty performed and for the exact number of days employed.—*A. R., 187.*

499. Extra-duty men will be held to such hours of labor as may be expedient and necessary, but, except in case of urgent public necessity, as in military operations, eight hours will be considered a day's work. For all hours employed beyond that number, the soldier will receive additional compensation—the extra hours being computed as fractions of a day of eight hours' duration.—*A. R., 189. Vide Cir. No. 10, A. G. O., 1889.*

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500. If a man renders service on Sunday he is entitled to pay for that day; but if on account of sickness or for any other cause he fails to render service, he can not be paid for the time he is absent.—*4075 A. and R., 1880; Cir. No. 10, A. G. O., 1884.*

501. The blank form (Form 21) of return of civil employees and extra-duty men, in use in the Subsistence Department, is intended to furnish the office of the Commissary General with a complete record of all civilians and all soldiers detailed for duty in the Subsistence Department in the field and in garrison, whether paid extra-duty pay or not. Officers engaged on subsistence duty will enter on the report (Form 21) the names of the entire personnel under them, including those of all detailed enlisted men, whether the latter are paid extra duty pay or not. Where the temporary services of a gang of civilians are obtained by agreement with one of them, the names of the men composing the gang need not be entered on the report. The employing officer, if he pays the account for the services rendered, will forward the return with his account current for the month in which the services are rendered; if he does not pay the account he will send the vouchers for services, accompanied by the return, to the paying officer, who will transmit the return to the Commissary General with the account current for the month in which payments for the services are made by him.—*G. O. No. 131, A. G. O., 1898; Cir. Letter, O. C. G., May 4, 1898; Cir. No. 4, O. C. G., 1902.*

502. The acts of Congress, making appropriation for the support of the Army, under the head of Subsistence of the Army, provide for the payment of extra-duty pay by the Subsistence Department, except in certain cases (i. e., during war, and when the 20 per cent increased pay is received).—*Reg. Subs. Dept.*

FUNDS.

503. An estimate of funds will be made by commissaries on Form 47, and usually for only such sum as is deemed requisite to make payments properly due in the month for which the estimate is made. Estimates intended for the Commissary General, or the officer who is to advance the funds, should be forwarded in time to admit of necessary action by the War Department, the Treasury, or otherwise, the period of time required depending upon the particular case. Estimates should state the most convenient places of deposit.—*Reg. Subs. Dept. Vide A. R., 659.*

504. Funds required for the use of chief commissaries and purchasing commissaries are obtained on estimates (Form 47) forwarded direct to the Commissary General. Funds required by officers in the Philippines will be obtained from the chief commissary of the Division of the Philippines.—*Reg. Subs. Dept.*

505. Commanding officers will cause estimates pertaining to their commands to be promptly made and forwarded; and commissaries should accordingly make timely estimates, approved by their commanding officers, for funds.—*A. R., 828, 1854; G. O. No. 61, A. G. O., 1901.*

506. Commissaries at posts whether independent or under control of department commanders perform their duties under the supervision of the chief commissaries, and render such estimates as may be required for furnishing the posts with funds. The important duty of preparing estimates for submission to their post commanders should be performed by commissaries in person, and not be delegated to other persons. Funds required by commissaries at posts are furnished by chief commissaries, or the latter call on purchasing commissaries to furnish them.—*Reg. Subs. Dept.*

507. Transport commissaries will submit all requisitions for subsistence funds at the home port to the subsistence superintendent, and at all other ports

to the senior officer of the Subsistence Department on duty there.—*Regs. A. T. S., 140.*

508. Unless accounts of regular subsistence officers are mailed or otherwise sent to the office of the Commissary General within the time specified in regulations, it is made the duty of the Auditor for the War Department to disapprove requisitions for funds requested to be sent to them.—*Cir. Letter, O. C. G., Dec. 10, 1894; G. O. No. 36, A. G. O., 1894 (act of July 31, 1894); and "Accounts and Returns."*

509. The amount of funds on hand at posts is made known to chief commissaries by the reports of commissaries prepared on Form 60. A chief commissary either orders or procures the issuance of orders that any excess of funds on hand be transferred to himself, or to some designated purchasing commissary, or be deposited to the credit of the Treasurer of the United States under A. R., 690, 691.—*Regs. Subs. Dept.*

510. Subordinate commissaries should as a rule keep their funds in the same depository in which the chief or purchasing commissaries keep theirs, which enables transfers from the former to the latter, and vice versa, to be made by check at any time and with more ease than by any other method.—*Cir. No. 4, O. C. G., 1898.*

511. Recruiting officers stationed elsewhere than at a garrisoned post will obtain subsistence funds by writing to the chief commissaries of departments in which they are respectively recruiting; and chief commissaries will either furnish the funds themselves or call upon a purchasing commissary to do so.—*Regs. Subs. Dept.*

512. Upon arrival at any over-sea port the transport commissary will report to the senior officer of the Subsistence Department on duty there the amount of subsistence funds on hand, and will transfer to him or to an officer designated by him any excess of funds.—*Regs. A. T. S., 139.*

NOTE.—For disposition of funds in the possession of an officer when he is relieved from duty, vide A. R., 712.

513. On the arrival of a United States transport in a port of the United States on the Atlantic or Pacific coast, the transport commissary will report to the nearest subsistence superintendent of the transport service the amount of subsistence funds at the time to his credit and in his personal possession, and the obligations that are to be immediately met, or which will fall due before again sailing, and will transfer to the subsistence superintendent such amount in his personal possession, and such amount to his credit, as the superintendent shall direct, reference being had to the restrictions of G. O. No. 52, A. G. O., 1900, below. A transport commissary engaged in interisland navigation in the Philippines will make a monthly report to the chief commissary of the division or department in which he is serving, giving the amounts of subsistence funds in his possession and to his credit, and the indebtedness to be met, and will transfer to such officers as the chief commissary shall designate, such of the funds as the chief commissary shall direct.—*Cir. Letter, O. C. G., April 19, 1900.*

514. Commissaries on United States transports plying between the western coast of the United States and the Philippines will not keep any funds to their credit in depositories; but are authorized to keep in personal possession, at their own risk, not to exceed \$4,500 subsistence funds. All money received by transport commissaries from the sale of subsistence stores, or meals furnished aboard, in excess of the above amounts, will be transferred to such officer of the Subsistence Department as may be directed by the Commissary General at the end of each journey.—*G. O. No. 52, A. G. O., 1900.*

515. Disbursing officers of the War Department, stationed in Cuba, Porto Rico, Philippine Islands, and Alaska, being far remote from designated depositories, are specially authorized by the Secretary of War to keep, at their own

risk, moneys received in coin or currency which they may be authorized to disburse, and such moneys as may be officially intrusted to them for disbursement.—*G. O. Nos. 22 and 89, A. G. O., 1899; G. O. No. 61, A. G. O. 1900.*

516. Public moneys subject to disbursement coming into the hands of an officer from any source must be promptly placed by him to his credit with the Treasurer or an assistant treasurer of the United States, or a duly designated depository, or transferred to a disbursing officer of that branch of the public service to which the money pertains; in either of which cases a receipt will be obtained. Exceptions to this rule are allowed in the cases and to the extent authorized by paragraphs 665 and 666, and in those cases where officers have been specially authorized by the Secretary of War, when stationed on the extreme frontier or at places far remote from depositories, to keep at their own risk such moneys as may be intrusted to them for disbursement; and moneys in hand may be disbursed at once without being placed in depositories if payments are due.—*A. R., 664, as amended by G. O. No. 140, A. G. O., 1901. Vide G. O. No. 130, A. G. O., 1901.*

517. Recruiting officers stationed at places where there is no Treasurer or assistant treasurer of the United States are authorized to keep on hand, at their own risk, moneys pertaining to the appropriation "Subsistence of the Army," in such restricted amounts as may be necessary for facilitating payments of public creditors. In places where there is a Treasurer or assistant treasurer of the United States such funds must be deposited and drawn for by official checks to be obtained from those officers.—*A. R., 665. Vide G. O. Nos. 2 and 133, A. G. O., 1901.*

518. Officers doing subsistence duty at posts or independent stations near which no Treasurer or assistant treasurer of the United States is located are authorized to keep subsistence funds in their personal possession, at their own risk, in amounts not to exceed one hundred dollars for each organization (or number of men, recruits, etc., equal to an organization) at such posts or stations.

When it may be necessary to draw a check for obtaining subsistence funds to be kept in personal possession, the disbursing officer will draw it in his own favor and enter under the heading thereon, "object for which drawn" or "on account of," the following:

"To hold funds in personal possession under A. R., 666."

Such checks will not be stated to be for "payments under \$20."—*A. R., 666, as amended by G. O. No. 130, A. G. O., 1901.*

519. Deposits to the credit of the Treasurer of the United States on account of repayment of disbursing funds must be made with the office or bank in which such funds are to the credit of the disbursing officer.—*G. O. No. 160, A. G. O., 1898.*

520. The use of moneys for purposes other than those for which appropriated, liquidation of liabilities of one fiscal year by use of moneys appropriated for another, and expenditures in a fiscal year of any sum in excess of appropriations for that year, or involving the Government in any contract for future payment of money in excess of appropriations, except as authorized by A. R., 593, are prohibited.—*A. R., 658.*

521. Chiefs of bureaus will see that funds in the hands of a disbursing officer are limited to his requirements for a brief period, and that as much as practicable of public moneys placed to his credit is kept with the Treasurer or an assistant treasurer of the United States. Estimates for funds should state the most convenient places of deposit.—*A. R., 659.*

522. Lists of national-bank depositories designated for the use of disbursing officers, with the amounts of securities filed by each with the United States Treasurer, will be published from time to time in orders from the Adjutant General's Office.—*A. R., 660.*

523. Where there are two or more designated depositories in the same place, credits should be so regulated by each disbursing officer there stationed as to maintain, as far as possible (by deposits, disbursements, and transfers), a proportion between the amount of his credit at each depository and the amount of securities filed by it with the United States Treasurer. Transfers from one depository to another are not authorized except through the Treasury Department.—*A. R., 661.*

524. Public funds will, in general, be transferred as follows: Where the accounts are both in the same office or bank, the officer making the transfer will draw his check directing the depositary to place a stated amount to the official credit of the officer named therein. The check will be sent to the depositary and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit the same direct to the officer requiring them. In either case, receipts for the funds are sent by the receiving officer, and the corresponding invoices are sent to the receiving officer. Transfers of public funds from one office or bank to another are made by the Secretary of the Treasury on the recommendation of the Secretary of War.—*A. R., 676.*

525. For every Treasury draft received by a depositary to be placed to the official credit of a disbursing officer, and for every deposit of funds made by the officer to his official credit, subject to payment of his checks, a receipt, numbered in serial order, and giving the place and date of issue, will be furnished him by the depositary, setting forth the character of the funds, i. e., whether coin or currency. If the credit is made by a disbursing officer's check transferring funds, the essential items of the check will be enumerated, and if by a Treasury draft the warrant number. The title of the officer will be expressed, and the title of the account will also show for what branch of the public service it is kept. The receipt, called "a disbursing officer's receipt," will be retained by the officer in whose favor it is made.—*A. R., 675.*

526. Funds will not be transferred from one appropriation for the use of another by borrowing or otherwise.—*A. R., 677.*

527. It is not permissible for an officer to transfer funds from himself under one bond to himself under another bond.—*64308, O. C. G. Vide Circular 197, Treasury Department*

528. An officer is not authorized to insure public money or property, and he will not be allowed credit for any expense paid for the collection of money on checks, except as provided in paragraph 41, *A. R.*—*A. R., 675.*

529. When an officer conducting a detachment transfers it en route elsewhere than at a military station to another officer to conduct it to its destination, the first officer will transfer to the second officer any unexpended balance of the funds furnished him to purchase liquid coffee for the detachment—the second officer to receipt and duly account for the funds so transferred to him.—*1678, Misc., 1888.*

530. Funds are invoiced and receipted for in duplicate on Form 2. If the transfer is for the correction of errors, whether arising upon the settlement of accounts or otherwise, the facts will be noted in detail on invoice and receipt. Any discrepancy as to the appropriation, fiscal year, or amount which may exist between the invoice and receipt when the latter is properly made out will be noted and explained on both invoice and receipt by the officer receiving and receipting for the funds. The officer receiving the funds will indorse upon the back of the invoice the exact date of the receipt given by him and will file the invoice with the account current on which he acknowledges receipt of the funds.—*A. R., 720.*

531. The amount of funds invoiced should always be expressed in words as well as in figures. The kind of funds invoiced should be stated, and if any portion is by check, the number, date, amount, and depository on which the check was drawn should be stated. One copy of each invoice of subsistence funds received should be inclosed with the account current intended for the Office of the Commissary General and one filed with the officer's retained papers. Funds of different fiscal years should not be entered on the same invoice. When there is a large number of invoices of or receipts for funds transferred in a month, they may be entered on abstracts and the totals of the abstracts entered on the account current, the invoices and receipts to accompany the abstracts and account current. When Form 2 is used as an invoice, the word receipt in the heading and indorsement will be erased, and when used as a receipt, the word invoice will be erased. It will not be used for transferring paymaster's collections (*Vide Form 3*). The invoicing officer will prepare both the invoices and receipts in duplicate; he will sign the invoices and send them, accompanied by the duplicate receipts, to the receiving officer, who will return the receipts duly executed by him.—*Regs. Subs. Dept.*

532. Invoices of funds consisting of paymasters' collections on account of subsistence of the Army, which collections are transferred to disbursing commissaries, will be made on Form 3 only. The invoice should state on what account collection was made, whether for "credit sales," for "refundment of commutation of rations," or other cause. Collections from soldiers on account of credit sales will be entered in the name of the organization. Collections on other accounts will be entered in the names of individuals, giving details. The kind of funds invoiced should be stated, and, if check be given, the number, date, amount, and depository on which the check was drawn should appear on the invoice.—*Regs. Subs. Dept. Vide Form 3.*

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533. Paymasters, in making transfers to disbursing commissaries under A. R., 1487, will include in the invoice (Form 3) not only the collections on account of credit sales, but all other collections which are to be credited to the appropriation "Subsistence of the Army," which is available for the fiscal year current at the time the transfer is made, observing with particularity the directions printed in the headings of the invoice, which require that a collection other than credit sales shall be entered in the name of the individual from whom the collection was made, giving the notation which appears upon the pay rolls. They will deposit to the credit of the Treasurer of the United States all collections which pertain to an appropriation "Subsistence of the Army" for a fiscal year which has expired.—*Cir. No. 1, A. G. O., 1896.*

534. Receipts by the disbursing commissary for funds transferred to him on Form 3 are rendered on the muster and pay rolls (form for which purpose is provided for thereon and submitted by the paymaster) upon which the collections were made.—*Regs. Subs. Dept.*

535. Whenever it shall become necessary, at a post remote from any public depository, to send to the chief commissary of a department, or to the nearest public depository, the subsistence funds that have accumulated at the post, they may be transported by express, if there be no other safe way of sending them. Application for the authority of the department commander for such transportation will be made by or through the chief commissary of the department, and when authorized by the department commander it will be furnished by the Quartermaster's Department, as provided in A. R., 1251.—*G. O. No. 79, A. G. O., 1884. Vide G. O. Nos. 22 and 89, A. G. O., 1899.*

536. Transportation of funds by express, when in excess of cost by ordinary freight, must be limited to emergencies, and vouchers in payment must show the emergency and authority for such transportation. Upon application

approved by the department commander, a quartermaster may transport public funds by express. In such cases he will receipt only for so many sealed packages said to contain so much public money. When an absent disbursing officer sends his check to the order of the quartermaster, requesting him to express the amount named therein, the latter will receipt for the actual amount to be transported. In case of loss of funds by unavoidable accident, the shipping officer will not be held responsible, and the officer accountable for the funds must seek relief through application to the Court of Claims or to Congress.—A. R., 1251.

537. No trustee process, garnishment, or injunction can be recognized by the officers of the Goverment in respect of money due creditors of the United States.—2d Comp., Dec. 28, 1866; S. O. B., 507, 1866.

538. The executive branch of the Government has no authority, by boards of survey or otherwise, to afford relief or grant release in case of losses of public funds, which can only be obtained through the Court of Claims or by an Act of Congress.—72715, O. C. G.; L. R., Vol. 7, 1869. *Vide Rev. Stats., 1069.*

NOTE.—In regard to embezzlement of funds, vide A. W., 60; Rev. Stats., 5488, 5490.

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539. Officers relieved from the performance of subsistence duty in the Division of the Philippines will upon the day on which they are relieved report to the Commissary General, through the commanding officer, the chief commissary of the department, and the chief commissary of the division, the fact of their relief and the transfer or deposit by them of the balance of subsistence funds for which they are responsible, using the blank forms for the purpose which will be distributed by the chief commissaries (Form 68).—G. O. No. 9, A. G. O., 1902.

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G.O. 202 07*
540. The chief commissary of the Division of the Philippines and the chief commissaries of departments in the Philippines will keep a record in their offices of all officers who are shown by the reports rendered under the preceding paragraph to have been relieved from subsistence duty before turning over to another officer or depositing to the credit of the Treasurer of the United States the balances of subsistence funds for which they are responsible, and will take appropriate measures for securing from such officers the transfer or deposit at the earliest practicable date, invoking the aid of the department or division commander in all cases of persistent delay. Officers will not be ordered to the United States until all subsistence funds have been transferred or deposited and accounts and returns due from them have been mailed.—G. O. No. 9, A. G. O., 1902.

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541. The statement of funds entered on the first fold of the monthly report of subsistence stores used in the Philippines (Form No. 60, Subsistence Department) will be made to show the amounts remaining on hand by fiscal years instead of by lump sum; and chief commissaries of departments in the Philippines are directed to cause all moneys belonging to the appropriation of an expired fiscal year not needed at a post to meet outstanding liabilities at the post to be transferred without unnecessary delay to themselves; and they will from time to time transfer to the chief commissary of the division all moneys of such appropriations which they may no longer need for meeting outstanding obligations.—G. O. No. 9, A. G. O., 1902.

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542. The chief commissary of the Division of the Philippines will at the close of each fiscal year deposit to the credit of the Treasurer of the United States, as required by paragraph 705 of the Army Regulations, all public funds not needed to meet outstanding liabilities of that fiscal year which may remain to his credit on deposit with the assistant treasurers of the United States. With respect to moneys remaining in his *personal possession* at that time which are not needed to meet outstanding liabilities of that fiscal year the following procedure will be taken

by him: As soon as practicable after he shall have received notice of the placing to his credit with an assistant treasurer of the United States of money under the appropriation of the succeeding (current) fiscal year, he will draw his check in favor of the assistant treasurer for an amount equal to that portion of the amount in his *personal possession* which is not needed to meet outstanding liabilities, and will transmit it to the assistant treasurer with request that the latter deposit the amount to the credit of the Treasurer of the United States to go on the books of the Treasury to the credit of the old appropriation (naming it) under which the money in *personal possession* had been carried. At the same time he will give notice by mail to the Commissary General of the fact of deposit, giving the date and amount of the check and the assistant treasurer on whom drawn, and stating that it related to money in *personal possession* pertaining to the old appropriation (naming it). An amount equal to the amount of the check will then be taken up and disbursed as funds in *personal possession* of the current fiscal year in place of the equivalent amount deposited from funds in the custody of the assistant treasurer as above. The accountability will be adjusted as follows: The "supplemental" account current of the closed fiscal year will have entered on it the following: "To amount deposited to the credit of the Treasurer, U. S., by check No. —, on assistant treasurer, U. S., at —, dated —, 190—, \$—," giving the amount which the assistant treasurer was directed to deposit. The account current for the corresponding month under the appropriation for the succeeding (current) fiscal year will have this entry and counter entry upon it: "Amount in *personal possession* taken up under this appropriation, \$—," and "To amount deposited to the credit of the Treasurer, U. S., by check No. —, on assistant treasurer, U. S., at —, dated —, 190—, \$—, see account current for month of —, 190—." Subsistence of the Army, 190—." This entry and counter entry will manifestly affect the enumeration of the places of deposit of the balance as reported in the certificate at the foot of the account current, which must be stated with strict accuracy.

The balances of all appropriations which have been available in the hands of or to the credit of the chief commissary of the Division of the Philippines for eighteen months after the fiscal year to which the balances pertain has expired, whether there are any outstanding liabilities or not, will be at once and yearly hereafter deposited to the credit of the Treasurer of the United States to be carried on June 30 following to the surplus fund as the law requires.—G. O. No. 9, A. G. O., 1902.

FURLoughs.

543. Furloughs in the prescribed form for periods of twenty days may be granted to enlisted men by commanding officers of posts, or by regimental commanders, if the companies to which they belong are under their control. Corps or department commanders may grant furloughs to enlisted men, sergeants of the post noncommissioned staff excepted, for two months, and the Commanding General of the Army for four months, or they may extend to such periods furloughs already granted. For a longer period than four months the authority of the Secretary of War is necessary. Permission to delay may be granted to enlisted men traveling under orders as authorized for furloughs. Furloughs to sergeants of the post noncommissioned staff, or to enlisted men acting as such, may be granted as follows: By a post commander for seven days in case of emergency only; by a department commander for one month. Application for furlough for a longer period will be forwarded to the Adjutant General of the Army for the decision of the Secretary of War.—A. R., 116, 117, 119.

544. The commanding general of the Division of the Philippines is authorized to grant furloughs to enlisted men for a period of four months or to extend to such period furloughs already granted.—107580, O. C. G.

545. In the case of furloughs, a copy of the order of a superior officer is not required to be filed in support of an order of an inferior, when the inferior recites in his order that his action is based upon the order of a superior who is vested with authority to issue such order.—*Decision Third Auditor of Treas., July 16, 1888.*

546. On the application of a soldier on furlough, made at the nearest military station and showing clearly the urgency of his case, a department commander may order subsistence to be furnished to enable him to rejoin his proper station, and the company commander will charge the cost thereof against the soldier's pay on the next muster and pay rolls, in accordance with A. R., 1203 and 1422. The date of the application will be entered on the furlough.—A. R., 121.

547. Furloughs granted to enlisted men serving in Cuba, Porto Rico, Hawaii, Guam, the Philippine Islands, Alaska, or at any station beyond the limits of the United States, for the purpose of returning to this country, will take effect on the dates they reach the United States, which will be indorsed on the furloughs by the transport commissaries. The furloughs will direct the soldier to report for duty at the close of the last day thereof at the military post nearest the particular home port from which transports usually sail for the islands or stations above referred to, and the commanding officers of these posts will assign such enlisted men to organizations under their command for the purpose of subsistence during the time they are detained at their posts, and they will be returned to their proper stations by the first available transport. Commanding officers will cause notation to be made on the furloughs showing the dates when the men report at their posts, and at the proper time will issue the necessary orders directing them to rejoin their stations, reciting therein the date of their arrival in the United States, date of reporting at post, and whether or not commutation of rations has been paid. A copy of the order will be furnished to the soldier and the commanding officers concerned. The commissary of the transport on which these enlisted men return will indorse on such orders the dates during which they were subsisted aboard the transport. The order will be retained by the enlisted man, who will deliver it to his commanding officer as evidence of his authority to be absent from his post during the time required for travel in rejoining same.—A. R., 122.

NOTE.—As to what a furlough should show and the orders that should accompany it when presented for payment of commutation of rations, vide A. R., 1419; G. O. No. 165, A. G. O., 1901; "Commutation of Rations"; and Notes on Form 63.

548. When granted by competent authority, an extension of a furlough or a permission to delay is equivalent to a furlough.—A. R., 117; 3113, 5466, O. C. G.; 1859, A, 1878.

549. The rate of commutation of rations to which an enlisted man is entitled on furlough is 25 cents per day.—A. R., 1410.

550. Failure to rejoin proper station on the expiration of the furlough works forfeiture of any claim for commutation of rations for the entire period of the furlough unless the delay is excused.—A. R., 1422.

NOTE.—For information regarding a lost furlough, vide A. R., 1423. For furloughs which cover portions of two fiscal years, vide "Commutations of Rations."

GAINS, WASTAGE, AND DEFICIENCIES.

551. Wastage will be reported, not on the presumption that it exists or will exist, but on the fact that it actually exists as determined by the monthly inventory. It is not allowed on fresh beef furnished directly by a contractor.

Gains are taken up as required by paragraph 1856, Army Regulations.—*A. R., 1867.*

552. The statement of gains and wastage (Form 89) will be rendered whether any gains or wastage are found to exist or not.—*Reg. Subs. Dept.*

553. Actual unavoidable wastage will be allowed, on issues and sales only, as follows:

Articles.	Per-cent-age.	Articles.	Per-cent-age.
Salt meats, not canned	2	Vegetables, fresh	3
Salt fish, not canned	2	Sugar, issue	3
Flour, issue, not canned	2	Salt, issue	3
Hard bread, not canned	2	Soap, issue	3
Corn meal	2	Pickles	2
Beans	1	Butter, not canned	3
Pease	1	Coffee, extra, Java and Mocha	1
Rice	1	Flour, family	2
Hominy	1	Molasses, in barrels	3
Dried fruits	2	Sirup, cane, in barrels	3
Coffee, issue	1	Sugar, cut-loaf	3
Tea, black	1	Sugar, granulated	3
Tea, green	1	Sugar, powdered	3

Wastage entered on returns of subsistence stores, as hereby authorized, must in all cases have been actual and must have occurred unavoidably, and in no other way than in making issues and sales; all other deficiencies must be accounted for (1) by boards of survey, (2) by affidavits, (3) by certificates of disinterested commissioned officers.—*A. R., 1868, as amended by G. O. No. 165, A. G. O., 1901.*

554. Salt and vinegar used in rebrining or pickling, and wastage of stores in overhauling and repacking, will be accounted for by the certificate of the commissary approved by the commanding officer.—*A. R., 1869.*

555. Deficiencies exceeding the percentages specified in paragraph 1868, A. R., or in articles for which a limit of wastage is not therein indicated, or arising from losses by straying or death of beefeves, or errors in their estimated net weight, or from losses by theft, fire, or vermin, or from deficient or unsuitable means of storage, etc., will be accounted for (1) by boards of survey, (2) by affidavits, (3) by certificates of disinterested commissioned officers. Boards of survey should generally report upon such deficiencies, affidavits or certificates being used only in cases where the amount involved is very small or when it is impracticable to assemble a board.—*A. R., 1870, as amended by G. O. No. 165, A. G. O., 1901.*

556. The facts and quantities involved will be fully set forth in all affidavits or certificates accounting for losses or extraordinary wastage, and in certificates of stores or property expended in preserving supplies. When loss or improper issue of supplies is not satisfactorily explained, their cost will be taken up on the account current of the accountable officer.—*A. R., 1871.*

ICE.

557. When ice can be supplied in the island possessions of the United States, there may be issued to each company, troop, battery, or band serving therein 100 pounds per day; and a proportional part thereof may be allowed to each detachment serving therein to which rations are issued. No savings will be allowed on ice.—*Cir. Letter, O. C. G., Mar. 29, 1901.*

558. Chief commissaries will see that ice for the preservation of subsistence stores is provided where refrigerators are authorized by the Subsistence Department, and such ice will be paid for from the appropriation "Subsistence of the

Army," and will be accounted for on the return of subsistence stores. It will be used solely in those refrigerators, and only for the preservation of subsistence stores in stock before the same are issued or sold. The quantities for the purposes here authorized will be such as shall be ordered by the commanding officer of the post as necessary, and the quantities expended each month will be entered, under the heading "Wastage," on the monthly statement of gains and of wastage in issues and sales (Form 39).—*Regs. Subs. Dept.*

559. Ice can not be purchased from the fund of 40 cents per diem appropriated for special diet to enlisted patients in hospitals who are too sick to be subsisted on the Army ration.—*Cir. No. 43, A. G. O., 1901.*

560. Ice may be provided for use in offices of chief commissaries and purchasing commissaries, but will not be furnished for use in offices of post commissaries.—*Cir. Letter, O. C. G., May 19, 1899; Cir. No. 10, O. C. G., 1901. Vide Cir. No. 2, O. C. G., 1901; 109289, O. C. G.*

INSPECTORS AND INSPECTIONS.

561. The commander of a post will make an inspection of his command on the last day of every month, and will satisfy himself by frequent personal examination that the disbursements of all officers in charge of funds are in accordance with law and regulations and their accounts correctly stated.—*A. R., 218.*

562. Officers of the Inspector General's Department exercise a comprehensive and general observation within the command to which they are assigned over matters which pertain to the condition and state of supplies, expenditure of public property and moneys, and the condition of all accounts of disbursing officers.—*A. R., 956.*

563. An officer will make known his orders or instructions to officers whose affairs he is directed to inspect, and these officers will see that every facility and assistance, including clerical aid, if requested, is afforded.—*A. R., 960.*

564. All depots under the charge of officers of the Army will be inspected annually by the officers of the Inspector General's Department. These inspections will include business administration and methods.—*A. R., 968.*

565. The inspection of disbursements and money accounts of disbursing officers required by act of April 20, 1874, will be made by officers of the Inspector General's Department, or others detailed for that purpose, and, as far as practicable, at irregular intervals, but no officer so detailed shall be in anyway connected with the corps or staff department making the disbursement. The frequency of these inspections will be regulated by the Secretary of War.—*A. R., 971.*

566. When an officer ceases to act as a disbursing officer, or closes his accounts on change of station, he will submit to the officer to whom the inspection of his accounts has been assigned a statement of his money accounts from date of last inspection to and including the closing of his accounts, with a list of outstanding checks. If an inspection be impracticable, the statement will be forwarded to the Inspector General of the Army.—*A. R., 978.*

567. Inspections having in view the condemnation of property will be made by inspectors general, acting inspectors general, or officers specially designated by the commander of a department, the commander of an army in the field, or higher authority.—*A. R., 979.*

568. Officers will prepare and sign in triplicate, on blank forms furnished by the Inspector General of the Army, inventories of public property requiring inspection, and present them, with the property, to the inspector general or acting inspector general at the time of his annual visit. In the case of rapidly

deteriorating subsistence stores, such inventories will be prepared when necessary, and unless the time of the annual visit of an inspector be near at hand, one copy will be forwarded to the commander of the department or army corps or division in the field.—*A. R., 980.*

569. As far as practicable, inventories of unserviceable property will state the cost of the articles, and in case of damaged or inferior stores the depot whence obtained, the marks upon them, with marks on original packages, and names of contractors and inspectors. The certificate as to the condition of the property on the inventory and inspection report will be signed by the officers "accountable" therefor, and not by the officer "responsible."—*A. R., 981.*

570. For inspection the property will be arranged in the order of enumeration in the inventory, every article will be examined by the inspector, and the officer responsible will accompany him and be prepared to give all necessary information in regard to it.—*A. R., 982.*

571. Inspectors will exercise great care in examining property submitted to them for condemnation and in making recommendations regarding its disposition. Articles "to be continued in service" are such as are still serviceable. Those "to be dropped" from the returns are such as can not be sold at the post and are not worth cost of transportation to a depot for repair. If worthless, they must be so far destroyed as to prevent any possibility of future presentation. Such articles as can not be destroyed will, when practicable, be marked "I. C." (inspected—condemned), or will be broken up and the serviceable parts retained. Should the inspector's recommendation be disapproved in regard to articles marked "I. C." the marks will be canceled and a certificate of the fact given to the responsible officer. Suitable brands and stencils will be kept for use of inspectors at posts and depots. Articles "to be sold at post" are such as are of no further public use, or not worth cost of transportation to a depot. Those "to be turned into depot" are such as can not be repaired at the post and are worth cost of transportation.—*A. R., 984.*

572. Public property in use will not be reported as unserviceable or condemned by an inspector merely because worn or shabby in appearance when really strong and serviceable.—*A. R., 985.*

573. Great care will be taken to prevent property once condemned and ordered dropped from the returns from being again presented for inspection. When public property is presented to an inspector for condemnation, the officer responsible will certify on the inventory that the property has not been previously condemned.—*A. R., 986.*

574. Inspectors will, when practicable, cause the destruction, in their presence, of all property found to be worthless and which is without money value, at or near the place of inspection, and will state in their reports that "the articles recommended to be destroyed have no money value at or near the post." The action of an inspector on property of this character will be final, and his report will be a valid voucher for the responsible officer. When property thus condemned is not destroyed in the presence of the inspector the responsible officer will certify to the fact of subsequent destruction in his presence.—*A. R., 987.*

575. Department commanders, the commander of an army corps or army in the field, or the Commanding General of the Army, may give orders, on the reports of authorized inspectors, to sell, destroy, or make such other disposition of condemned property as the case may require. If the property be of considerable value and there be good reason to suppose that it can be more advantageously applied or disposed of elsewhere than within the command, the matter will be referred to the War Department through the Adjutant General of the Army.—*A. R., 989.*

576. Orders for the final disposition of condemned property will be indorsed by the proper authority on the inspection reports, each copy being made complete in itself. One will be forwarded, through military channels, to the Inspector General of the Army, and the others to the accountable officer, who will forward one, or suitable extracts therefrom, with his accounts, and file the other with his retained papers.—*A. R.*, 990.

577. The Commissary General, when he deems it necessary, furnishes officers of the Subsistence Department with extracts from inspection reports relating to subsistence affairs under their control or supervision. But chief commissaries, as a rule, receive extracts which relate to subsistence matters at posts under their supervision, by reference from the headquarters of the department in which they are serving, or from the commander on whose staff they are serving.—*Regs. Subs. Dept.*

578. Public property which has been damaged, except by fair wear and tear, or is unsuitable for the service, before being submitted to an inspector for condemnation will be examined by a board of survey.—*A. R.*, 790.

579. For subsistence property worn out in the public service the preliminary action of a board of survey is not necessary, and the accountable officer will submit inventories thereof and ask for an inspector's action. When the action of a board of survey and an inspector are necessary, the inventory will be accompanied by a copy of the proceedings of the board.—*A. R.*, 760.

580. The following authorized articles of subsistence property when worn out in the public service may be submitted for the action of an inspector without the preliminary action of a board of survey: Baskets, blotter baths, check protectors, knife-blade erasers, eyelet punches, post-office scales, shears, blank cases, carpet sweepers, chairs, cuspids, desks, letter-press stands, letter presses, matting, mirrors, rugs, safes, tables, typewriters, typewriter cabinets, typewriter stands, wardrobes, washbowls, wash pitchers, washstands, auger bits, axes, box hooks, box openers, box scrapers, buckets, bung starters, butcher knives, butcher steels, carpenter's braces, cleavers, commissary chests, cooper's drivers, metal faucets, funnels, hammers, hatchets, marking pots, liquid measures, meat blocks, meat hooks, meat saws, meat-saw blades, molasses gates, mop wringers, nail pullers, padlocks, refrigerators, roll-paper fixtures, handsaws, scales, scoops, screw-drivers, shovels, sieves, skids, stencil plates, steelyards, tap borers, tea canisters, ice tongs, traps, trucks, twine holders, water coolers (with filter) and stands, whetstones, Dau's Acme duplicators, head raisers, ice chests, roasters, soldering irons, spatulas, and triers.—*Regs. Subs. Dept. Vide A. R.*, 760.

581. The following-named articles of subsistence property may for proper reasons be dropped from an officer's return without the action of an inspecting officer: Arm rests, rubber bands, waste-paper baskets, office bells, blotter-bath sheets, blank books, letter-copying books, memorandum books, scratch books, letter-press bowls, letter-press brushes, memorandum calendars, letter clips, envelopes, ink and pencil erasers, typewriter erasers, eyelets, letter files, order files, hektograph composition, hektographs, inks, inkstands, mucilage, typewriter oil, pads, paper, paper fasteners, paper folders, paper weights, paste, lead pencils, pens, penholders, penracks, pins, typewriter ribbons, rulers, sealing wax, seals, sponge cups, sponges, rubber stamps, red tape, soap dishes, door mats, linoleum mats, office thermometers, towels, towel racks, tumblers, window shades, paper bags, barrel covers, barrel plugs, corn brooms, whisk brooms, brushes, candlesticks, can openers, chamois skins, dustpans, wood faucets, glue, handles, ice, insect powder, lampblack, matches, mops with handles, mops without handles, nails, needles, oil, shipping tags, soaps, turpentine, twine, twine holders, and watering pots.—*Regs. Subs. Dept.*

582. Damaged subsistence supplies which are condemned and ordered sold will be disposed of for cash at public auction, or to the highest bidder on sealed

proposals, on due public notice, and in such market as the public interests may require. The officer making the sale will suspend it when, in his opinion, better prices can be obtained. A copy of the inspection report, authority for the sale, notice of sale, and auctioneer's statement of sale, will accompany the proper returns; and, in addition, a copy of the auctioneer's detailed account of the sale will be furnished the Inspector General by the officer making the sale.—*A. R., 761; Regs. Subs. Dept.*

583. When damaged subsistence stores duly acted on by a board of survey and condemned by an inspector, and subsistence property properly condemned by an inspector, are to be advertised for sale, the officer who is accountable for the supplies is the one upon whom devolves the duty to determine, according to the emergency of the case, the length of time which is to be given in the public notice of sale.—*68836, O. C. G.; A. R., 583, 790; Rev. Stats., 1241.*

584. While it is the purpose to purchase as far as practicable only meats and meat products that have been Government inspected, preference will not be accorded establishments at which Government inspectors of the Agricultural Department are stationed totally regardless of prices of meats uninspected by such inspectors.—*Cir. Letter, O. C. G., Apr. 17, 1901.*

585. Before acceptance subsistence supplies will be inspected by the purchasing officer, or an officer acting under his instructions, if practicable, and may be so inspected by a competent regular employee of the Subsistence Department when inspection by an officer is impracticable. Special experts are employed as inspectors upon the authority of the Commissary General only.—*Regs. Subs. Dept.*

586. The certificate of a special inspector or expert who renders service in the Subsistence Department will, when practicable, be prepared on Form 10, Subsistence Department.—*Regs. Subs. Dept.*

587. In addition to the ordinary inspection required in the case of supplies purchased by the Subsistence Department, meats and meat products are also subject to the inspections exacted by the Subsistence Department and the Secretary of Agriculture, as prescribed in Circular No. 9, O. C. G., 1901, with the following exception in the case of bacon and ham:

The Subsistence Department will not purchase, in open market or by contract, the meats of any slaughtering establishment or packing house which do not bear upon the surface of the meat, or upon each crate or case or wrapped package containing the same, the brands or stamps provided by the Secretary of Agriculture for inspected meats, and specifications must exact that all meats, crates, cases, or wrapped packages shall bear such brands or stamps when offered for delivery. Exception, however, will be made in favor of such packing houses as obtain, for purposes of special curing or packing, green meats which have undergone Government inspection at some regular slaughtering establishment. In these cases, purchasing officers will exact, before receipt by them of any delivery under contract or open-market purchase, an affidavit, in the following form, from the proprietor of the packing house, or from his principal manager or superintendent having personal knowledge, oversight, and control of the handling, curing, and packing of meats in the packing house:

State of _____, } ss:
County of _____,

I, _____, of _____, in the county of _____, State of _____, do swear that I am _____ (the proprietor of the _____ packing house at _____) or (the principal manager or superintendent, having personal knowledge, oversight, and control of the handling, curing, and packing of meats in the _____ packing house at _____, as the case may be). That the green meats used by said packing house in the preparation of the _____ (ham or bacon) purchased by _____, Purchasing Commissary, U. S. Army, _____ (under contract dated _____, 19_____, or in open market, on _____, 19_____, of which _____ (pounds or cases) are hereby offered for delivery, were meats received by said packing house direct from the slaughtering establishment of _____, located at _____, at which Government inspection is maintained, and bore official evidence on receipt that

said inspection had been performed; and that no meats that have not undergone Government inspection have been in anywise used in the preparation of the meats so offered for delivery.

Subscribed and sworn to before me this _____ day of _____ 19____, at _____.

NOTE.—The oath to be taken before a notary public or some other officer having general authority to administer oaths. If the officer has an official seal it must be affixed, otherwise the proper certificate as to his official character must be furnished.—*Regs. Subs. Dept.* *Vide Cir. Letter, O. C. G., Dec. 29, 1899.*

588. When subsistence supplies are found unfit for issue or sale, the commissary accountable will submit them for the action of a board of survey, or the action of an inspector, as the case may require, bearing in mind the requirements of A. R., 780, 790, 791, 794, 980, 1361.—*Regs. Subs. Dept.* *Vide "Boards of Survey."*

JOB PRINTING.

589. Vouchers covering bills for printing for department headquarters will prior to payment be submitted to the Secretary of War, except for printing done in the Philippine Islands or in foreign countries near thereto, where they will be subject to the approval of the commanding general of the division, or of the department in case there be no division. They will be made out on prescribed forms, the printing to be so described as to enable computations to be readily reviewed according to the customary methods in use among book and job printers. A sample of the printing will accompany each bill and on vouchers for work classed as "special" in the circular of instructions the number of copies and rate per hundred will be stated, and on vouchers for other jobs the date of printing, number of copies, name and amount of type (number of thousand ems), number of tokens of presswork, and rates per thousand ems and per token will be stated. The voucher will show grade and quantity of paper furnished by the printer and price charged. The vouchers thus prepared, with the certificate of the officer ordering the work as to its necessity and propriety, will be forwarded direct to the chief clerk of the War Department, with a letter of transmittal describing the inclosures, except for printing done in the Philippine Islands or in foreign countries near thereto, in which case the vouchers will be transmitted to the division commander.—*A. R., 589.*

590. Printed letter and note headings for department headquarters will contain only the designation of the headquarters, the office to which the correspondence pertains, post-office address, and blank date. Those for posts, regiments, and schools of instruction will contain only the designation of the post, regiment, or school, post-office address, and blank date. Names of officers or other persons will not be printed on letter or note headings for use in any branch of the military service.—*A. R., 590.*

591. No job printing for envelopes other than that authorized by A. R., 908, will be allowed.—*G. O. No. 104, A. G. O., 1901.*

592. Necessary printing in special cases not covered by contracts for printing for department headquarters will, as far as practicable, be done by contract after competition, awards being made to the lowest responsible bidders. These contracts and all vouchers covering the service will also be submitted to the Secretary of War. Statement should be made on the voucher as to whether competition was invited, not by advertising in newspapers, but by interrogating several of the local printing establishments.—*A. R., 591; Regs. Subs. Dept.*

593. Officers will, as a rule, obtain all subsistence blank forms, blank books, etc., by requisition upon the Commissary General.—*Regs. Subs. Dept.; A. R., 592.* *Vide Cir. No. 6, A. G. O., 1902.*

594. Requests for authority for printing circulars, specifications, etc., must be made direct to the Commissary General, accompanied by samples or

descriptions of the work, with statements of estimated cost. When circulars and specifications needed can be as advantageously prepared by using manifold processes, job printing will not be resorted to.—*Regs. Subs. Dept.*

MARKS ON PACKAGES.

595. Every person who shall furnish supplies of any kind to the Army shall be required to mark and distinguish the same with the name of the contractor furnishing the supplies, in such manner as the Secretary of War may direct; and no supplies of any kind shall be received unless so marked and distinguished.—*Rev. Stats., 3731.*

596. Contractors furnishing supplies will mark and distinguish them with their names and with such other designations as shall be directed by the purchasing officer.—*A. R., 649.*

597. All movable public property will, if practicable, be conspicuously branded "U. S." before being used.—*A. R., 758.*

598. Officers turning over property to a quartermaster for transportation will plainly mark each package with the name and address of consignee, a list of its contents, its weight, and "U. S."—*A. R., 1248.*

599. The cost price of cigars will be marked on each box of cigars.—*Regs. Subs. Dept.*

600. There shall be plainly marked on every package, with stencils if required, the words "U. S. Sub. Dept.", the initials of the name of the purchasing officer, the date (month and year) of delivery, and the name and place of business (city or town) of the seller. For example:

U. S. Sub. Dept.,
Initials of purchasing officer,
Month and year of delivery,
Initials of seller,
City and State.

—Regs. Subs. Dept.

601. The name of each article contained in a package will be marked thereon, together with the gross and net weights, or measure, or number of contents, as the case may be, and any shipping marks that may be required.—*Regs. Subs. Dept.*

602. All lard and salt-meat packages shall, in addition to the foregoing, have marked thereon the real name and location of the packer; and all salt-meat packages shall have indicated the date of packing, and the number of pieces contained therein. Each piece of meat, or barrel, tierce, crate, case, or wrapped package, containing meat or meat products of packing houses must, when presented for delivery, have thereon the brands or stamps provided by the Secretary of Agriculture for inspected meats. Exception will be made in cases where packing houses obtain for the purpose of special curing or packing green meats which have undergone Government inspection at some regular slaughtering establishment. In such cases, however, before delivery will be accepted, an affidavit will be required to that effect (after a form to be prescribed by the purchasing officer, vide "Inspectors and Inspections"), from the proprietor of the packing house, or from his principal manager or superintendent. Flour packages shall have the name and location of the mill.—*Regs. Subs. Dept. (Cir. No. 9, O. C. G., 1901, under "Miscellaneous.")*

603. Trade-marks shall not be omitted or obliterated from packages or sub-packages, and only such additional marks shall be put on packages as, with the trade-marks, may be necessary to fulfill the foregoing requirements.—*Regs. Subs. Dept.*

record of the number of passengers of the different classes going and returning, and the amounts collected for subsistence from all sources will be shown. A copy of this statement (Form 72) he will submit to the subsistence superintendent of the home office immediately upon his return from each voyage.—*Regs. A. T. S., 139.*

623. The transport commissary will file with his monthly account current, as a voucher thereto, a list giving the name of each officer of the Army and his servant, if any, and the name of each person not belonging to any military organization aboard, who were transported during the month and who were chargeable for meals, together with the amounts collected by him from each on account of meals furnished. Meals will be charged from the first meal served after embarkation of the passenger until the last meal served before debarkation. In reckoning for parts of a day each meal will be considered as one-third of a day's subsistence. Deductions will not be allowed for meals not taken during a voyage. The list will be made out on Form No. 74, Subsistence Department.—*G. O. No. 12, A. G. O., 1901.*

NOTE.—For payment of board wages when meals can not be furnished members of the steward's department and the crew aboard Army transports, vide "Civil Employees."

MEATS (FRESH).

624. Fresh beef and fresh mutton from the block will usually be provided for troops by contract (Form 23, 23a, 23b, or 24). Mutton will not be supplied unless the price is as low as the accepted price of fresh beef.—*A. R., 1876; G. O. No. 6, A. G. O., 1879.*

625. Fresh beef in bulk should be good in quality and condition, fit for immediate use, and from fore and hind quarter meat proportionally, including all the best cuts thereof. Necks shall be cut off at the fourth vertebral joint, and breasts trimmed down; the shanks of fore quarters shall be cut off 4 inches above the knee joint, and of hind quarters 8 inches above the hock joint. Necks, shanks, and kidney tallow, and beef from bulls and stags, and from females (except from spayed heifers) shall be excluded from delivery. The minimum weight of a beef dressed should not ordinarily be less than 500 pounds.—*Regs. Subs. Dept. Vide Form 24.*

626. The "fourth vertebral joint" as used in a contract means that the neck shall be cut off at (i. e., through) the fourth joint of the backbone from the head of the animal, and that three joints shall remain on the carcass.—*35734, O. C. G.*

627. "Kidney tallow" includes all the fat pertaining to and immediately surrounding the kidneys, and does not include all the suet in the hind quarters.—*104396, O. C. G.*

628. Fresh mutton in bulk should be of a good, fat, and marketable quality, from wethers over one and under three years old; the carcasses to be trimmed with the heads cut off at the first vertebral joint, the shanks of fore quarters at the knee joint and of hind quarters at the hock joint.—*Regs. Subs. Dept. Vide Form No. 24; 62963, O. C. G.*

629. When it is desirable to have fresh meat of the kind and quality above indicated delivered at a temperature not greater than fifty degrees Fahrenheit, this fact should be clearly set forth in the conditions and specifications of the advertisement and distinctly provided for in the contract.—*Cir. Letter, O. C. G., Feb. 9, 1895.*

630. When frozen meat is purchased, the specifications should state the weight of the carcass, and provide that the quarters shall be exposed to a temperature of from -4° Fahrenheit to -13° Fahrenheit for sufficient time for

the meat to become solidly frozen. All quarters which are not sufficiently frozen to prevent the insertion of a knife blade will be rejected.—*Regs. Subs. Dept.*

631. The delivery of fresh meats in bulk by the contractor must be made at the subsistence warehouse, or such place or places as have been designated, at some convenient hour to be prescribed by the commanding officer. The commissary should be provided with the proper facilities for receiving and caring for the meats which he will weigh and issue to those entitled to the same. When from any cause it is impracticable for the commissary to weigh and issue the meats, as in case of a station where there is no warehouse, and proper facilities can not be provided, temporary contracts can be made requiring the contractor to do the weighing and issuing. No contract of that character will be made for a period exceeding one month, except by authority from the Commissary General.—*Regs. Subs. Dept.*

632. Good beef should have about 20 per cent bone; the fat should be firm and sufficient, but not in excess; and the flesh firm, elastic, and marbled from little veins running through it. From good meat placed on a white plate a little reddish fluid will be found to exude. This is not a bad indication, as it is sometimes thought to be. The flesh of young animals is pale and moist, and that of old animals is dark. A deep purple indicates that the animal has died with the blood in it. Blood is objectionable, not because it is unhealthy in itself, but because it decomposes very rapidly. None of the meat should be livid, and the interior should be the same color or a little paler than the surface. There should be no softening nor fluid within the tissues. In commencing putrefaction the color is first paler and later greenish, and the odor disagreeable.—*Woodhull's Military Hygiene*, p. 46.

NOTE.—Information as to the quality of meat and conditions of contract appertaining to the fresh beef and mutton purchased by the Subsistence Department is given in Forms 23, 23a, 23b, and 24.

633. By contracting for fresh meat for short periods of time, say from July 1 to December 31, and from January 1 to June 30, better results than by yearly contracts may usually be obtained for posts on the line of railroads and near cities.—*Regs. Subs. Dept.*

NOTE.—On the subjects of inspections, vide "Inspectors and Inspections;" rations vide "Rations;" issues vide "Ration Issues;" savings vide "Savings;" wastage vide "Gains and Wastage."

634. The following is the usual form of an advertisement for fresh beef and mutton:

PROPOSALS FOR FRESH BEEF AND MUTTON.

OFFICE CHIEF COMMISSARY _____,
_____, _____, 19—.

Sealed proposals will be received until — o'clock a. m., _____, 19—, and then opened, at the office of each commissary at the following-named posts for furnishing and delivering such quantities of Fresh Beef and Mutton to the Subsistence Department as may be required at the posts of _____ during the six months commencing _____, 19—. Information furnished on application. Envelopes containing proposals should be indorsed: "Proposals for Fresh Beef and Mutton, to be opened _____, 19—," and be addressed to the commissary at the post to be supplied.

_____, _____,
_____, Chief Commissary.

CIRCULAR OF INSTRUCTIONS TO BIDDERS FOR FRESH BEEF AND MUTTON, UNDER ADVERTISEMENT OF _____, _____, CHIEF COMMISSARY, DEPARTMENT OF _____, DATED AT _____, _____, 19—.

The fresh beef shall be good in quality and condition, fit for immediate use, and from fore and hind quarter meat proportionally, including all the best cuts thereof. Necks shall be cut off at the fourth vertebral joint, and breasts trimmed down; the shanks of fore quarters shall be cut off 4 inches above the knee joint, and of hind quarters 8 inches above the hock joint. Necks, shanks, and kidney tallow, and beef from bulls and stags, and from females (except from spayed heifers) shall be excluded from delivery. The carcass of a beef when dressed should weigh not less than 500 pounds.

The fresh mutton shall be of a good, fat, and marketable quality from wethers over one and under three years old; the carcasses to be trimmed with the heads cut off at the first vertebral joint, the shanks of fore quarters at the knee joint and of hind quarters at the hock joint.

No contract for fresh mutton will be awarded unless the price is as low as the accepted price for fresh beef.

A bidder who proposes to furnish fresh beef or mutton of the kind and quality indicated herein, *and of a temperature not greater than fifty degrees Fahrenheit*, should so state separately and specifically on the blank proposals, and set forth the price.

Whenever the fresh beef or fresh mutton presented for delivery is, in the opinion of the commissary at the post, not of the kind stipulated for, he shall reject the same, subject to appeal by the contractor to the commanding officer, whose decision shall be conclusive on all persons concerned.

The fresh beef and fresh mutton shall be delivered to the commissary at the subsistence storehouse at the post or such place or places as have been designated, at a prescribed hour, on such days as, under the direction of his commanding officer, he shall designate, in such quantities in bulk as from time to time he may require during the six months commencing —, 19—.

In case of failure to deliver fresh beef or mutton as stipulated in the contract, the commissary is authorized to supply by open purchase any deficiency resulting from such failure (the beef or mutton so procured to be of the kind herein specified as nearly as practicable); and the contractor shall be charged with any excess of cost over that of furnishing at contract prices.

Only good meat is desired or will be received, and contracts will be rigidly enforced.

Actual net weight of the fresh beef or mutton at the time of acceptance and delivery is to be the purchase weight.

No care of, or responsibility for, contractors' goods or supplies will be assumed prior to delivery and actual receipt.

If any of the meat furnished is obtained from a packing house, or a slaughtering establishment, the original tags must be left on each piece, and the contractor, if required, must furnish the commissary with the certificate of the packing house, or slaughtering establishment (giving the character of the meat so furnished), in full.

Bidders are understood in all cases to make their proposals with special reference to the specifications and conditions applicable to the articles offered by them.

Proposals must be made in triplicate, in strict accordance with the requirements of the advertisement, specifications, and conditions pertaining thereto.

Proposals must be prepared on blank forms furnished for the purpose, and without assistance from any person belonging to, or employed in, the military service of the United States.

Numbers and prices should be written in words, as well as expressed in figures.

The net price asked for the fresh beef or mutton must be stated per pound; and no conditional bid will be considered. For example, where a bidder states he will not accept an award for the supply of fresh mutton at a post unless he is also awarded the fresh beef at the same post; or which stipulates that a certain percentage will be deducted by the bidder if payment is made in a stated time; or which in anyway specifies conditions as to quality, delivery, or payment, otherwise than herein provided.

The expense of delivery must be included in the price bid for the fresh beef or mutton.

A proposal will be entertained which offers to supply fresh beef only at a post; or one which offers to supply mutton only.

A separate proposal will be made for each post for the supply of which it is intended to bid.

A commissary should ordinarily only receive proposals for his own post.

Alterations, by erasure or otherwise, must be noted and explained in the proposal over a separate signature of the bidder.

Every bidder should write his signature in full, and state his place of business and post-office address, with county, district, State or Territory. If a person affixes to his signature to a proposal the word "president," "secretary," "agent," or other designation, without disclosing his principal, the proposal will be regarded as that of the individual. A proposal of a firm should be signed with the firm name, followed by the auto-graph signature of a member of the firm—who will add the words "one of the firm" below his signature—or by its authorized agent, giving the names of all its members. If an agent sign for the firm, he must furnish legal evidence of his authority to do so. A proposal of a corporation should be signed with the name of the corporation—having its seal affixed, if there be one—followed by the signature of the president, secretary, or other person authorized to bind the corporation in the matter, who should file legal evidence of his authority to do so.

Where guaranties are required to accompany proposals, a proposal unaccompanied by such guaranty, made in manner and form as provided, will not be entertained.

A copy of the advertisement and circular of instructions to bidders will be attached to each proposal and form part of it.

All proposals and guaranties received prior to the time of opening will be securely kept; and the officer whose duty it is to open them, at the place and hour mentioned in the advertisement, will decide when that time has arrived, and none will be received thereafter. Proposals then in his possession will be opened and read aloud in the presence of attending bidders.

If a bidder desire to withdraw his proposal before the time fixed for the opening, he may do so without prejudice to himself by communicating his purpose in writing to the officer who holds it. When the proposal is reached at the opening, it will be returned to him or his authorized agent unread.

No responsibility will attach to an officer for the premature opening of any proposal not properly indorsed, so as to clearly show its character.

The right is reserved to reject in whole or in part any or all proposals.

Proposals must be submitted in envelopes securely sealed and distinctly addressed to the commissary at the post to be supplied, and have indorsed on the envelope: "Proposal for Fresh Beef and Mutton to be opened _____, 19—."

Bidders are invited to be present at the opening of proposals.

Awards will be made as soon as practicable after the opening of proposals, and the successful bidders be notified.

In making awards, each item will be considered as separate and independent, and awards will be made to the lowest responsible bidder for the most suitable article of each kind offered, considering quality, cost of transportation, and the interests of the Government.

Awards will be made for articles of domestic production or manufacture in preference to those of foreign origin, cost and quality being equal.

An award may be made to one party for beef and to another party for mutton, for the same post.

Before making an award, the contracting officer may require the bidder to furnish satisfactory evidence of his ability to supply the article for which he bids.

The successful bidder for each post will be required to enter into a formal written contract with the United States, with good and approved security (in a sum that shall not be less than one-tenth of the full amount of the total consideration) within seven days after being notified of the acceptance of his proposal.

The contract of a corporation should be signed by the officer or person who has been authorized to contract in its behalf, who should sign the corporate name and his own and affix the corporate seal, if there be one. Evidence consisting of extracts from the articles of incorporation, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records under the corporate seal (if there be one), showing the signer to be properly vested with authority to bind the corporation, will be filed with the contract.

When the principal of the bond to a contract is a corporation, a copy of the record of the selection of the officer executing the bond in its behalf and a copy of the by-law or other record of the proceedings of the governing body of the corporation showing his authority to execute the same, will be attached to the bond, these copies to be certified by the custodian of such records, under the seal of the corporation, to be correct copies.

The principal and surety must sign and seal the bond, the corporate seal of the corporation must be affixed to the bond by some person duly authorized, who must also affix the name of the corporation to it, followed by his own signature and official designation written after the word "by."

Sureties to a bond will be a surety company or individuals. If individuals, there must be at least two sufficient and responsible persons, who must be citizens of the United States, and jointly justify in double the amount of the penalty. Sureties to bonds executed in any foreign country, or in the Philippine Islands, Cuba, Porto Rico, or Hawaii, or for the performance of contracts entered into in those places, need not be citizens of the United States.

A firm, as such, will not be accepted as surety; or a partner for a copartner, or for a firm of which he is a member; but stockholders who are not officers of a corporation may be accepted as sureties for such corporation.

No member of, or delegate to, Congress, nor any person belonging to, or employed in, the military service of the United States, is or shall be admitted to any share or part of any contract, or to any benefit which may arise therefrom.

Transfer of contract, or of interest in contracts, is prohibited by law.

Contracts shall be made subject to the approval of the Commissary General, United States Army, and to termination by him at any time.

Itemized bills for the fresh beef and mutton accepted should be promptly rendered to the commissary at the end of each month, or sooner if required.

Payment under the contract will be made by this office, or by the commissary for his post, at the end of each calendar month, or as soon as practicable thereafter, in the funds furnished for the purpose by the United States.

For full particulars, as to probable quantity of fresh beef and mutton required, amount of bond to be furnished, blank proposals for bidding, or other information, application should be made to the commissary at the post or place to be supplied.

HEADQUARTERS DEPARTMENT OF _____,
OFFICE CHIEF COMMISSARY,

_____, Chief Commissary.

_____, 19.

PACKAGES.

635. Packages must be fully described in all advertisements for subsistence supplies.—*Regs. Subs. Dept.*

636. The kinds of packages required must be clearly indicated when awards are made to bidders.—*Regs. Subs. Dept.*

637. Supplies, other than exceptional articles, will be purchased as far as practicable in the preferred kinds and sizes of packages in all cases where such

preference is indicated in the published list of articles to be kept for sales, and where packages are not so indicated the articles will be purchased in commercial packages usual at the place. Supplies for sea transportation will be specially packed under instructions to be given from time to time by the Commissary General.—*Regs. Subs. Dept.* Vide “Supplies.”

638. When it is practicable to procure subsistence supplies from the seller or contractor in suitable packages, supplies should not be repacked by the purchasing commissary.—*Regs. Subs. Dept.*

639. Contractors will be required to pack small quantities of subsistence supplies in such manner as may be directed by the purchasing officer; but where articles belong to different shipping classifications they must not be put into the same package unless so directed.—*Regs. Subs. Dept.*

640. Packages must be new, or satisfactory to the purchasing officer. No second-hand packages should ordinarily be received.—*Regs. Subs. Dept.*

641. The gross weight of packages, with contents, must not be excessive; and no such package, save in exceptional cases, should weigh over 100 pounds.—*Regs. Subs. Dept.*

NOTE.—Packages of salt meats, canned corned beef, and roast beef are described in Circular No. 9, O. C. G., 1901, under the heading “Miscellaneous.”

642. All packages to be transported will be thoroughly strapped with wooden hoops, wire, strap iron, or such material as may be required.—*Regs. Subs. Dept.*

643. Every package when presented for delivery or when turned over for transportation should be in good shipping order. Barrels must be new and strong, well hooped, and full headlined; boxes, cases, and crates must be well nailed and strapped; and all double sacks must, unless otherwise specified, have the inside sack of new, strong, and heavy twilled cotton and the outer sack of new Dundee gunny, be separately sewed, and have the four corners separately tied.—*Regs. Subs. Dept.*

644. Packages of public property weighing not more than four pounds may be sent through the mails under the cover of the penalty envelope.—A. R., 909.

645. The cost of packages should be included in the price bid by the seller for the article.—*Regs. Subs. Dept.*

646. When packages containing supplies, and especially perishable articles, are opened for the first time, a commissioned officer should be present if practicable.—*Regs. Subs. Dept.*

NOTE.—For instructions as to how to store packages, vide “Storage and Storehouses.” For requirements regarding marks on packages, vide “Marks.”

647. It is forbidden to paste or place advertising matter on packages containing subsistence supplies.—*Regs. Subs. Dept.*

PECUNIARY RESPONSIBILITY OF OFFICERS.

648. An officer will have credit for an expenditure of money made in obedience to the order of his commanding officer. Every order issued by any military authority which may cause an expenditure of money in a staff department will be given in writing. One copy thereof will be forwarded by the officer receiving it to the head of his department, and the other will be filed by the disbursing officer with his voucher for the disbursement. If the expenditure be disallowed, it will be charged to the officer who ordered it.—A. R., 735.

649. In a case where a disbursing officer was ordered by his commanding officer to make a payment which was prohibited by law, the Comptroller of the Treasury held that “As the payment in question was prohibited by law, the disbursing officer must be held responsible, and the fact that he paid it under an order of his commanding officer furnishes no legal excuse. To hold otherwise would be to permit illegal payments, so far as disbursing officers are

concerned, and compel the United States to rely upon the doubtful chance of recovery from commanding officers. One of the main principles of public accounting is to hold disbursing officers responsible for the legality of their payments.”—*Cir. No. 54, A. G. O., 1900.*

650. If a payment be made on the certificate of an officer as to the facts and is afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer and be charged to the officer who gave the certificate; but the disbursing officer can not protect himself in an erroneous payment made without due care by charging lack of care against the officer who gave the certificate.—*A. R., 736.*

POST BAKERIES; AND REGIMENTAL, BAKERY, COMPANY, AND MESS FUNDS.

651. Bread will be baked in post bakeries when practicable. At all permanent posts a suitable building for the purpose, and the necessary utensils and furniture therefor, will be provided by the Quartermaster's Department. Such necessary fuel as can be saved from authorized issues to troops may be used in post bakeries. If more is needed it may be purchased from the quartermaster at contract price. The post treasurer, under the supervision of the commanding officer, will have charge of the bakery.—*A. R., 335.*

652. A competent enlisted man will be detailed as chief baker, and, if necessary, one or more enlisted men as assistant bakers.—*A. R., 336.*

653. Extra pay to post bakers will be paid from the bakery fund, and the following daily rates are authorized: To the chief baker at a post of one company, 25 cents; two companies, 35 cents; three companies, 40 cents; four or more companies, 50 cents. To each necessary assistant, 10 cents less than the chief baker when the chief baker's pay is 40 cents or less, and 15 cents less when the chief baker's pay is 50 cents.—*A. R., 337.*

654. The expenses of the bakery will be restricted to the extra pay of the bakers, the purchase of articles necessary for making bread, and utensils not furnished by the supply departments. These expenses must be paid from the savings of the flour ration.—*A. R., 338.*

655. The baking of bread by companies at posts is expressly forbidden.—*A. R., 340.*

NOTE.—For information in regard to savings by the post bakery and sales of subsistence stores to the post bakery, vide “Savings”; and “Sales.”

656. The usual ration of bread is 18 ounces, but the weight of it may be increased within the limits of the flour ration, at the discretion of the commanding officer, upon the recommendation of the post council of administration. Such portion of the flour as the company commander deems necessary for food in other forms than bread—not exceeding 2 ounces per ration—may be drawn by the company. The remainder will be turned into the post bakery, and for each ration of flour thus turned in the company is entitled to one ration of bread or the price of one flour ration. Savings on the flour ration, ordinarily 83 per cent, will be disposed of by the post treasurer for the benefit of the troops; bread may be baked from it for sale to civilian employees and others connected with the military service at the post, and to post exchanges; the residue of the flour will be sold. At the end of every quarter the post council will make an equitable distribution of the money savings of the bakery, and this action, when approved by the post commander, will be final. Surplus bread will be sold only by the bakery. When enlisted men or others entitled to rations are allowed to mess separately from companies or organizations, they will not, when flour is issued to them by the Subsistence Department, be required to turn it into the post

bakery, if they prefer the ration of flour to the ration of bread issued therefrom, but they will not be entitled to any share of the bakery profits. The savings of flour by troops in the field will be credited to the company fund.—*A. R., 327.*

PROCEEDS OF SALES.

657. Proceeds of sales of subsistence supplies are immediately available for the purchase of fresh supplies.—*A. R., 696, as amended by G. O. No. 28, A. G. O., 1902. Vide Mil. Laws U. S., par. 613, note 1.*

658. From the proceeds of sales of condemned subsistence stores, before being carried to the credit of the appropriations to which such proceeds belong, there may be paid the expenses of such sales.—*Act of June 8, 1896 (29 Stat., 268) Vide G. O. No. 46, A. G. O., 1896.*

659. Accounts of sales of subsistence stores and property will be made up separately, in quadruplicate (Form 44), one copy to be forwarded with the account current, one with the return of subsistence stores or subsistence property, as the case may be; and the other copies will be filed with the retained copies of those papers.—*Reg. Subs. Dept.*

660. The transfer of public property from one bureau or Department to another is not regarded as a sale. If money is received therefor, it may be used to replace such stores and will be reported accordingly.—*A. R., 698. Vide A. R., 753.*

PROPOSALS.

661. Information in regard to supplies or services for which proposals have been invited will be furnished on application to all persons desiring it, but no person belonging to, or employed in, the military service will render assistance in the preparation of proposals.—*A. R., 603.*

662. Bidders for supplies will be informed of the kind, quantity and quality of articles required, the place, time, and rate of delivery, and conditions of payment. They will be furnished with such specifications as have been adopted, and will be permitted to examine the standard samples at the places where deposited.—*A. R., 604.*

663. Bidders for labor will be informed of the nature and extent of the services required, where they are to be performed, and the time allowed for performance; and in general will be furnished with any information needed to enable them to act understandingly.—*A. R., 605.*

664. No person will be informed, directly or indirectly, of the name of any one intending to bid, or not to bid, or to whom information in respect to proposals has been given.—*A. R., 606.*

665. Blank forms of proposals, if prepared by purchasing officers for distribution, should refer to the advertisement or circular by date and to the specifications, if any, in such terms as to leave no doubt as to the condition under which the proposal is to be made (which should be with special reference to the specifications applicable to the articles offered by a bidder), and should provide for the insertion of the price of each article stated in terms of established units of quantity.—*Reg. Subs. Dept.*

666. Proposals must be made in duplicate (or in triplicate if required, or when a formal written contract is to be made), on blank forms furnished for the purpose, and prepared in strict accordance with the requirements contained in the advertisement, specifications, and conditions.—*A. R., 607.*

667. Articles should be entered on the proposal in the order in which they are named in the advertisement and specifications; and where articles are called for by the pound, can, box, jar, etc., the price should be quoted accordingly in the proposal, and not per barrel, gross, dozen, or case.—*Reg. Subs. Dept.*

668. In proposals, numbers and prices will be written in words, as well as expressed in figures; but when a great variety of articles, such as stationery, hardware, etc., is required, quantities and prices may, if the amounts involved are inconsiderable and the forms of proposals so indicate, be expressed in figures only.—*A. R.*, 609.

669. The net price asked for each article must be stated; and no conditional bid will be considered; such, for example, as where the bid stipulates that a certain percentage will be deducted by the bidder if payment is made in a stated time, or in anyway specifies conditions as to quality, delivery, or payment, otherwise than provided in the advertisement, specifications, or conditions.—*Regs. Subs. Dept.* *Vide Decisions, O. C. G., May 4, 1886.*

670. Proposals for the whole or any part of the quantity of an article advertised for will be entertained.—*Regs. Subs. Dept.*

671. Where articles of other kinds or qualities than those named in the specifications are bid for, it must be so stated in the proposal, or otherwise contractors will be required to furnish the precise articles called for in the specifications.—*Regs. Subs. Dept.*

672. Alterations, by erasure or otherwise, must be noted and explained in the proposal over a separate signature of the bidder.—*A. R.*, 610.

673. Each proposal should be signed by the bidder with his usual signature in full, and should give his place of business and post-office address, with county, district, State, or Territory.—*A. R.*, 607.

674. A proposal by a person who affixes to his signature the word "president," "secretary," "agent," or other designation, without disclosing his principal, is the proposal of the individual. Proposals by a corporation should be signed with the name of the corporation, followed by the signature of the president, secretary, or other person authorized to bind it in the matter, who should file evidence of his authority to do so. Proposals by a firm should be signed with the firm name by one of the members of the firm. If the signature to a proposal is that of an officer, attorney, or agent of the corporation, or of an attorney or agent of a firm or individual, and his authority to act on behalf of his principal is not a matter of general notoriety in the locality where the proposals are opened, the officer who opens such proposals should, before considering the same, satisfy himself that the signer is vested with sufficient authority to represent his principal in the transaction.—*A. R.*, 608.

675. Guaranties, signed by two responsible parties, or by a qualified surety company, will be required to accompany proposals whenever, in the opinion of the officer authorized to make the contract, they are necessary to protect the public interests, and when so required, no proposal unaccompanied by a guaranty, made in manner and form as directed in the advertisement or specifications, will be considered.—*A. R.*, 611.

676. The guaranty will be in duplicate, or in triplicate if required, and will be made out and executed with the necessary justification, in accordance with blank forms (Form 29) furnished by chiefs of bureaus. The certificate of sufficiency of guarantors will be executed in the manner prescribed in paragraph 642, Army Regulations.—*A. R.*, 612.

677. A copy of the advertisement, specifications, and instructions to bidders should be attached to the proposal and form part of it; but it will be sufficient if specifications are referred to and are declared to form part of the proposal.—*A. R.*, 607. *Vide A. R.*, 609.

678. When an advertisement calls for proposals to furnish supplies at more than one place, a separate proposal will be made for performance at each place, but all may be submitted in the same envelope.—*A. R.*, 614.

679. Proposals with their guaranties received prior to the time of opening will be securely kept; and the officer whose duty it is to open them, at the place and hour mentioned in the advertisement, will decide when that time has arrived, and no proposal thereafter will be received. Proposals already in his possession will then be opened and read aloud in the presence of attending bidders. No responsibility will attach to an officer for the premature opening of any proposal not so indorsed as to clearly show its character.—*A. R., 613, 615.*

680. Before the time for opening, any bidder may, without prejudice, withdraw from competition by giving written notice of his decision to the officer holding his bid, and when his bid is reached at the opening it will be returned to him or his authorized agent unread.—*A. R., 616.*

681. Proposals will be opened and read aloud at the time and place appointed for the opening (bidders having the right to be present), and each proposal will then and there be numbered and entered on an abstract of proposals (Form 31 or 32).—*A. R., 617.*

682. A proposal received after the time set in the advertisement for the opening of proposals will not be considered; and if it is offered by a bidder or his representative in person, the proposal will not be received; but if received through the mail, it will be opened and entered in red ink, in the usual manner, on the abstract of proposals to which it pertains, with a statement in the column of "Remarks" that the proposal was received (state time and date) after the hour set for the opening of proposals thereunder and was, in consequence, not considered. This statement will be written on the back of each copy of the proposal and on the envelope in which received, and will then be signed by the officer who takes the action. The envelope and the delayed proposal will be filed with the retained abstract of the officer.—*Regs. Subs. Dept.*

683. Proposals will be separately folded and numbered as vouchers to the abstract of proposals. They will not be fastened together or to contracts, except to the copy required to be sent to the Returns Office.—*A. R., 618.*

684. The right is reserved to reject, in whole or in part, any or all proposals. Slight failures on the part of a bidder to comply strictly with the terms of an advertisement should not necessarily lead to the rejection of his bid, but the interest of the Government will be fully considered.—*A. R., 622.*

685. When the lowest proposal for furnishing an article is above the market price at the place of purchase, all proposals will be rejected.—*Regs. Subs. Dept.*

686. Proposals, accompanied by guaranties when they are required, will be submitted in envelopes securely sealed and distinctly addressed, as indicated in the advertisement, and have indorsed on the face of the envelope: "Proposals for Subsistence Supplies to be opened _____, 19____."—*Regs. Subs. Dept.*

687. When proposals are received at a post, unless by an officer authorized to make the award, as in cases involving small expenditures, they and the abstract of proposals will be forwarded to department headquarters, with the recommendations of the receiving officer and the post commander as to the person to whom the award should be made. When a purchasing officer, acting under the direct supervision of the Commissary General, has invited and received proposals, he will make the award and execute the necessary papers, unless otherwise directed by the Commissary General.—*A. R., 619.*

PURCHASES AND SERVICES.

688. The Secretary of War shall from time to time define and prescribe the kinds as well as the amounts of supplies to be purchased by the Subsistence Department, and the duties and powers thereof respecting such purchases.—*Rev. Stat., 219.*

689. It is the duty of the officers of the Subsistence Department to make the purchases of necessary subsistence supplies for supplying the military service, and directing others to do so should be sparingly resorted to.—*Regs. Subs. Dept. Vide Rev. Stat., 1141; A. R., 1352, as amended by G. O. No. 165, A. G. O., 1901.*

NOTE.—For the kinds and sizes of packages in which subsistence stores are to be purchased, vide "Packages." For the purchase of savings, vide "Savings." For information as to the duty of officers of the Subsistence Department to purchase such supplies as enter into the composition of the ration, vide Rev. Stat., 1141.

690. Subsistence officers will not purchase supplies for the Government from any other person in the military service; nor make any Government purchase in which such person shall be admitted to share or receive benefit.—*A. R., 671.*

NOTE.—For the necessary instructions regarding advertising when a chief commissary authorizes a commissary at a post to make a purchase of supplies, vide "Advertising."

691. No malt, vinous, or spirituous liquors will be purchased by the Subsistence Department for any purpose. Supplies thereof needed in medical or hospital practice for use in the diet of soldiers too sick to use the Army ration will be provided by the Medical Department.—*G. O. No. 82, A. G. O., 1901.*

692. Transport commissaries will not purchase subsistence stores except in case of absolute emergency arising in ports where no officer of the Subsistence Department is on duty, and the necessity for such purchase will be immediately reported to the subsistence superintendent. Where a purchase exceeds \$200 in amount, the voucher, prepared on Form 8, will be accompanied by a report on Form 9.—*Regs. A. T. S. 139; Cir. Letter, O. C. G., Apr. 14, 1900.*

693. The medical officer in charge of a general, post, or camp hospital, hospital ship, or transport carrying patients is authorized to purchase, in conformity with the requirements of Article LVI, A. R., such articles of food, both solid and liquid, not carried in stock by the subsistence officer who issues rations to the hospital, as, in the judgment of the medical officer, are required for the diet of enlisted patients under his charge who are too sick to be subsisted on the ration ordinarily issued. Or he may request the subsistence officer to make such purchases, provided the total combined money value of the stores purchased by the medical officer, or upon his request, and the stores issued to him by the subsistence officer do not exceed the rate of 40 cents per man per day for the patients actually requiring special diet (vide Form 69). But ice can not be purchased from the fund of 40 cents per diem appropriated for special diet to enlisted patients in hospitals who are too sick to be subsisted on the Army ration. If purchases are made by the medical officer, he will prepare certified vouchers on Form 8, and state thereon that the stores will be accounted for "On Form 69, to be filed with the account current of _____, for the month of _____, 190—" (accompanied by a report rendered on Form 9 when the amount of the purchase exceeds \$200), and submit the vouchers to the subsistence officer for payment. The subsistence officer who pays for purchases of articles of special diet hereunder will enter in a group on his abstract of disbursements (Form 5 or 6) all such payments made in the month, and will enter the articles as "hospital supplies" in the column headed "On what account."—*A. R., 1392, 1394, 1396, as amended by G. O. No. 130, A. G. O., 1901; Cir. No. 43, A. G. O., 1901.*

694. Purchases of cattle, hay, grain, fuel, or other produce or merchandise which Indians may have for sale and which may be required for the military service, may, with the approval of the Secretary of War, be made from Indians in open market, at fair and reasonable prices, but not exceeding the market prices in the localities where such purchases are made.—*A. R., 557. Vide A. R., 647.*

695. Open purchases for the military service on or near an Indian reservation will be made as far as practicable from the Indians, under the conditions

set forth in A. R., 557, when fair and reasonable rates, not exceeding the market prices in the locality, can be obtained.—*A. R.*, 647.

696. A recruiting officer stationed elsewhere than at a military post is authorized to purchase such of the following articles as may be necessary for the use of all the recruits at his station, at an expense not exceeding 70 cents per month, namely, shoeblacking, whisk brooms, blacking brushes, hairbrushes, coarse horn combs, toilet paper, unbleached toweling. If the officer is supplied with subsistence funds he will pay the vouchers made out on Form 8, the certificate thereon being properly modified. If not supplied with funds he will send the duly certified vouchers for payment to the chief commissary of the department in which the recruiting station is located.—*A. R.*, 1404, as contained in G. O. No. 130, A. G. O., 1901.

697. Under the provisions of the Revised Statutes, 3739-3742, an officer of the Subsistence Department can not legally purchase for the United States subsistence stores from a member of, or a delegate to, Congress or from a firm or association other than an incorporated company of which such a member or delegate is a member, or in which he is pecuniarily interested.—2595 A., 1879. *Vide "Contracts."*

698. Articles of the established ration purchased with company funds will be purchased from the commissary if practicable.—*A. R.*, 331.

699. Articles of foreign production or manufacture for the service of the United States will not be purchased abroad for importation without special authority from the Secretary of War.—*A. R.*, 595.

700. When purchases are made, articles of domestic production or manufacture will be preferred to those of foreign origin, cost and quality being equal.—*A. R.*, 623.

NOTE.—For action required where articles of the ration become unexpectedly exhausted at a post, vide "Chief Commissaries."

701. In order to insure the best quality of stores at the most reasonable prices, purchases will be made, as far as practicable, from first hands.—*Reg. Subs. Dept.* (Cir. No. 4, O. C. G., 1901).

NOTE.—For necessary requirements in regard to the copy of the contract intended for the Auditor for the War Department when purchases are made by an officer of the Subsistence Department after public notice of ten days or more, vide A. R., 636.

702. No purchase on behalf of the United States shall be made unless the same is authorized by law, or is under an appropriation adequate to its fulfillment, except for * * * subsistence, * * * which, however, shall not exceed the necessities of the current year. (R. S., 3732.) No officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in case of emergency involving loss of life or destruction of property (act approved May 1, 1884).—*A. R.*, 593. *Vide A. R.*, 658.

703. Supplies, and services not personal, required in the various departments and posts of the Army, will be procured where they can be purchased the cheapest, quality and cost of transportation and the interests of the Government in the case of supplies being considered:

1. After public notice inviting proposals for thirty days or more, or for ten days or more but less than thirty days, or for less than ten days, according to the needs of the service.

2. Without public notice.

Personal services are such as the individual employed or contracted with must perform in person directly under the control and supervision of an officer or agent of the Government, as distinguished from services the performance of which may be delegated by the contractor to others. Bills rendered for such

services must contain no charge for material.—*A. R. 596; Decisions Comp., vol. 1, p. 363; G. O. No. 26, A. G. O., 1901.*

704. Hereafter, except in cases of emergency or where it is impracticable to secure competition, the purchase of all supplies for the use of the various departments and posts of the Army and of the branches of the Army service shall only be made after advertisement, and shall be purchased where the same can be purchased the cheapest, quality and cost of transportation and the interests of the Government considered; but every open-market emergency purchase made in the manner common among business men which exceeds in amount \$200 shall be reported for approval to the Secretary of War under such regulations as he may prescribe.—*Act of Mar. 2, 1901 (31 Stat. L., 905). Vide Rev. Stat., 3709.*

705. An officer charged with the duty of making a purchase is responsible under the laws and regulations for his action. Permission or orders to make a purchase without inviting competition will not justify the procedure, and will not be given.—*A. R., 597.*

706. A purchase of supplies or engagement of services will be made:

1. By contract, "reduced to writing and signed by the contracting parties with their names at the end thereof." Agreements of this character only are termed "contracts" in army regulations.

2. By written proposal and written acceptance.

3. By oral agreement.

When delivery or performance does not immediately follow an award or bargain, the first method will be used. When delivery or performance immediately follows an award or bargain, the second method may be resorted to.—*A. R., 627. Vide 645.*

707. Subject to the provisions of *A. R., 627*, supplies may be secured and services engaged by oral agreement, in the manner common among business men, in the following cases:

1. In an emergency, as when the public exigencies require immediate delivery of supplies or performance of services, and there is no time to advertise by newspapers or circulars.

2. When it is impracticable to secure competition.

3. When proposals have been invited and none have been received.

4. When proposals are above the market price or are otherwise unreasonable.

5. When "exceptional articles" are purchased by the Subsistence Department.—*A. R., 645.*

708. The public exigency which, under section 3709, Revised Statutes, will authorize the procurement of service without advertising for proposals, can not rightfully be held to continue for a longer time than is necessary to enter into a contract for the continuing service.—*Decisions Comp., vol. III, p. 314.*

709. Before making a purchase by oral agreement the officer will inform himself concerning prevailing prices by inquiry among principal dealers in his locality.—*A. R., 646.*

710. An officer of any department who makes an open-market emergency purchase exceeding \$200 in amount will transmit with his monthly money accounts a report setting forth the number of the voucher, the date and place of purchase, name of seller, the kind and total money value of supplies so purchased, and the reasons for the mode adopted in each case. The head of the bureau will submit these reports to the Secretary of War.—*A. R., 648. Vide Cir. No. 31, A. G. O., 1901.*

711. Purchases after less than ten days' notice no longer fall within the description of "emergency purchases" as that term is used in the act of March 2, 1901, and as such need not be entered in the report required to be submitted to

the Secretary of War by paragraph 648 of the Army Regulations of 1901.—*Cir. No. 31, A. G. O., 1901.*

712. When purchases of supplies exceeding \$200 are made as open purchases without advertising and the reason for such mode of purchase is to be entered on Form 9, the following explanations will ordinarily sufficiently explain the facts:

- “To replace stores destroyed by fire” (or flood).
- “Chief commissary, Department of —, stated —.”
- “Prices fixed and uniform.”
- “Supplies for post delayed en route.”
- “Proposals invited for — days but none received” (giving facts to show why ten days’ notice could not be given).

“Bids received were unreasonable” (stating length of notice and wherein the bids were unreasonable).

Explanations of the following character are not satisfactory, as they state no facts that prevented advertising:

- “Under emergency.”
- “No time for advertising.”
- “Required for immediate use.”
- “Supply exhausted.”

“Needed for recruits.”—*Cir. Letter, O. C. G., Apr. 15, 1895.*

RATION.

713. A ration is the allowance for the subsistence of one person for one day and varies in components according to the station of the troops or the nature of the duty performed, being severally known as the garrison ration, the field ration, the travel ration, the emergency ration, and the Filipino ration. The garrison ration is issued to troops in garrison or in permanent camps, the field ration to troops in the field in active campaign, the travel ration to troops traveling otherwise than by marching, or when, for short periods, they are separated from cooking facilities, the emergency ration to troops in active campaign for use on emergent occasions, and the Filipino ration to Philippine Scouts.—*A. R., 1877; G. O. No. 24, A. G. O., 1902.*

714. Enlisted men, prisoners of war, military prisoners at posts, hospital matrons, and nurses in the nurse corps, are each entitled to one ration in kind per day, according to the station or the nature of the service, except that nurses are not entitled to rations while traveling; and when the rate of pay of a civilian employed with the Army does not exceed \$60 per month, and the circumstances of his service make it necessary, and the terms of his engagement provide for it, there may be issued to him, in kind, one garrison or field ration per day, according to the exigencies of the case.—*A. R., 1878. Vide G. O. No. 55, A. G. O., 1895.*

715. Indians held as prisoners of war are entitled to receive necessary subsistence. There is no authority of law permitting subsistence to be furnished to Indians under the care and management of the Interior Department.—*A. R., 556.*

716. Indians employed as scouts under the provisions of sections 1094 and 1112, Revised Statutes, will be enlisted for periods of three years and discharged when the necessity for their services shall cease. While in service they will receive the pay and allowances of cavalry soldiers.—*A. R., 558. Vide Act Mar. 2, 1901 (G. O. No. 26, A. G. O., 1901, p. 13).*

717. Enlisted men of the Military Academy Band are entitled to the same rations as other enlisted men.—*G. O. No. 48, A. G. O., 1901.*

718. Rations of enlisted men of the "Porto Rico Provisional Regiment of Infantry" shall be the same as those authorized for enlisted men of the Regular Army.—*G. O. No. 72, A. G. O., 1901.*

719. The ration of general prisoners will be the same as that allowed enlisted men of the Army. At posts provided with a separate mess for prisoners, one or more of the number will be detailed to prepare the food.—*G. O. No. 55, A. G. O., 1895.*

720. The militia when called into the actual service of the United States shall, during their time of service, be entitled to the same rations as may be provided by law for the Army of the United States.—*Rev. Stat., 1650.*

721. The District of Columbia National Guard during its annual encampment, or when ordered on duty to aid the civil authorities, shall be furnished with subsistence stores of the kind, quality, and amount allowed and prescribed by the Army. Such stores shall be issued from the stores and supplies appropriated for the use of the Army, upon approval and by direction of the Secretary of War, to the commanding general of the national guard (of the District of Columbia) upon his requisitions for the same.—*Act of Mar. 1, 1889 (25 Stat. L., p. 780, sec. 7).*

722. Sick or wounded soldiers, discharged while in hospital, will be entitled to the usual ration during disability, or for the period considered proper for them to remain under treatment; but a discharged soldier who has left the hospital will not be readmitted except upon the written order of the commanding officer.—*A. R., 1633.*

723. Recently discharged soldiers needing hospital treatment who arrive in New York City, San Francisco, or other port on Government transports, may be sent to one of the post hospitals in the vicinity and rations in kind drawn for them while undergoing treatment.—*A. R., 1634, as amended by G. O. No. 140, A. G. O., 1901.*

724. Rations will not be issued by the commissary to civilians not in the public service who are admitted to hospital, but their food will be purchased from the hospital fund.—*A. R., 1640.*

725. Rations may be issued by a commissary to a recruiting officer to enable a cook, before enlistment, to give a practical exhibition of his ability to cook.—*G. O. No. 94, A. G. O., 1898.*

726. Rations will be furnished to officers and men of the Marine Corps and to officers and seamen of the Navy when acting, or proceeding to act, in cooperation with the land forces of the United States, in conformity to the requirements of section 1148 of the Revised Statutes.—*A. R., 1379.*

727. The ration for the crew of an army transport will consist of the ration allowed each enlisted man of the United States Army, increased by 1 pound of butter for each 10 rations, and 1 gallon of pickles for each 40 rations; and the meat components should consist of 30 ounces of fresh beef, or 16 ounces of bacon or pork, or 30 ounces of salt beef.—*Regs. A. T. S., 137.*

728. The officers and crew of seagoing tugs that are ordinarily at sea ten days or more during the month will be allowed one ration per day when necessary, the ration to be as prescribed for the crews of ocean transports. Rations for employees on launches, harbor tugs, and lighters will be allowed only when authorized by A. R., 1878, and will be the Army ration contemplated in that paragraph. The rations for the various vessels mentioned will, when allowed, be issued in kind, and shall not under any circumstances be commuted.—*Regs. A. T. S., 136, 146. Vide Regs. A. T. S., 137.*

729. The President is authorized to prescribe the kinds and quantities of the component articles of the Army ration, and to direct the issue of substitutive equivalent articles in place of any such components whenever, in his opinion,

economy and due regard to health and comfort of the troops may so require.—
Sec. 40, Act of Feb. 2, 1901 (31 Stat. L., 758). G. O. Nos. 9 and 56, A. G. O., 1901.

730. The kinds and quantities of articles composing the garrison ration, the field ration, the travel ration, the Filipino ration, and the quantities computed for 100 rations, are as follows:

1. GARRISON RATION.

ARTICLES.	Quantities per ration.		Quantities per 100 rations.		
	Ounces.	Gills.	Pounds.	Ounces.	Gallons.
MEAT COMPONENTS.					
Fresh beef	20	—	125	—	—
or fresh mutton, when the cost does not exceed that of beef	20	—	125	—	—
or bacon	112	—	75	—	—
or canned meat, when impracticable to furnish fresh meat	16	—	100	—	—
or dried fish	14	—	87	8	—
or pickled fish	18	—	112	8	—
or canned fish	16	—	100	—	—
BREAD COMPONENTS.					
Flour	18	—	112	8	—
or soft bread	18	—	112	8	—
or hard bread, to be ordered issued only when impracticable to use flour or soft bread	16	—	100	—	—
or corn meal	20	—	125	—	—
VEGETABLE COMPONENTS.²					
Beans	2	—	15	—	—
or peas	2	—	15	—	—
or rice	1	—	10	—	—
or hominy	1	—	10	—	—
Potatoes	16	—	100	—	—
or potatoes 12½ ounces and onions 3½ ounces	16	—	100	—	—
or potatoes 12½ ounces and canned tomatoes 3½ ounces	16	—	100	—	—
or potatoes 11½ ounces and other fresh vegetables (not canned) 4½ ounces, when they can be obtained in the vicinity or transported in a wholesome condition from a distance	16	—	100	—	—
or desiccated vegetables, ³ when impracticable to furnish fresh vegetables	2	—	15	—	—
FRUIT COMPONENT.					
Dried or evaporated fruits (prunes, apples, or peaches), 30 per cent of the issue to be prunes when practicable	1	—	10	—	—
COFFEE AND SUGAR COMPONENT.					
Coffee, green	1	—	10	—	—
or roasted and ground coffee	1	—	8	—	—
or tea, black or green	1	—	2	—	—
Sugar	3	—	20	—	—
SEASONING COMPONENTS.					
Vinegar	1	—	1	—	—
or vinegar ½ gill and cucumber pickles ½ gill	1	—	1	—	—
Salt	1	—	4	—	—
Pepper, black	1	—	4	—	—
SOAP AND CANDLE COMPONENTS.					
Soap	1	—	4	—	—
Candles ⁴ (when illumination is not furnished by the Quartermaster's Department)	1	—	1	8	—

¹ In Alaska, 16 ounces bacon or, when desired, 16 ounces salt pork or 22 ounces salt beef.

² In Alaska the allowance of fresh vegetables will be 24 ounces instead of 16 ounces.

³ In Alaska, 3½ ounces instead of 2½ ounces.

⁴ In Alaska, ½ ounce instead of ¼ ounce.

2. FIELD RATION.

Articles.	Quantities per ration.		Quantities per 100 rations.	
	Ounces.	Gills.	Pounds.	Ounces.
MEAT COMPONENTS.				
Fresh beef or mutton, when procurable locally	20		125	
or canned meat, when fresh meat can not be procurable locally	16		100	
or bacon	12		75	
BREAD COMPONENTS.				
Flour	18		112	8
or soft bread	18		112	8
or hard bread	16		100	
Baking powder, when ovens are not available	1 $\frac{1}{2}$		4	
or hops, when ovens are available	8 $\frac{1}{2}$			2
or dried or compressed yeast, when ovens are available	3 $\frac{1}{2}$			4
VEGETABLE COMPONENTS.				
Beans	24		15	
or rice	1 $\frac{1}{2}$		10	
Potatoes, when procurable locally	16		100	
or potatoes 1 $\frac{1}{2}$ ounces, and onions 3 $\frac{1}{2}$ ounces when procurable locally	16		100	
or desiccated potatoes	2 $\frac{1}{2}$		15	
or desiccated potatoes 1 $\frac{1}{2}$ ounces, and desiccated onions 1 $\frac{1}{2}$ ounce	2 $\frac{1}{2}$		15	
or desiccated potatoes 1 $\frac{1}{2}$ ounces, and canned tomatoes 3 $\frac{1}{2}$ ounces	5 $\frac{1}{2}$		32	
FRUIT COMPONENT.				
Jam, in cans	1 $\frac{1}{2}$		8	12
COFFEE AND SUGAR COMPONENTS.				
Coffee, roasted and ground	1 $\frac{1}{2}$		8	
or tea, black or green	1 $\frac{1}{2}$		2	
Sugar	3 $\frac{1}{2}$		20	
SEASONING COMPONENTS.				
Vinegar		1 $\frac{1}{2}$		1
or vinegar $\frac{1}{2}$ gill and cucumber pickles $\frac{1}{2}$ gill		1 $\frac{1}{2}$		1
Salt	1 $\frac{1}{2}$		4	
Pepper, black	1 $\frac{1}{2}$		4	
SOAP AND CANDLE COMPONENTS.				
Soap	1 $\frac{1}{2}$		4	
Candles	1 $\frac{1}{2}$		1	8

3. TRAVEL RATION.

Articles.	Per 100 rations.
Soft bread	Pounds.
or hard bread	112 $\frac{1}{2}$
Canned corned beef or corned beef hash	100
Baked beans	75
Canned tomatoes	25
Coffee, roasted and ground	50
Sugar	8
	15

4. FILIPINO RATION.

All the provisions of Article LXXIX of the Regulations of 1901 relating to the subsistence of enlisted men of the Army are hereby extended to the enlisted

men of the Philippine Scouts, except that the ration for them for garrison or field service (to be known as the Filipino ration) shall be as below:

The kinds and quantities of articles of the Filipino ration and the quantities computed for 100 rations shall be as follows:

Articles.	Quantities per ration.		Quantities per 100 rations.		
	Ounces.	Gills.	Pounds.	Ounces.	Quarts.
MEAT COMPONENTS.					
Fresh beef	12		75		
or bacon	6		37½		
or canned roast beef	8		50		
or canned corned beef	8		50		
or canned salmon	12		75		
or codfish, dried	8		50		
or fresh fish	12		75		
BREAD COMPONENTS.					
Flour	16		100		
or hard bread	16		100		
or rice	28		175		
VEGETABLE COMPONENTS.					
Potatoes	4		25		
or onions	2		12½		
COFFEE AND SUGAR COMPONENTS.					
Coffee	1		2½		
Sugar	1		6¼		
SEASONING COMPONENTS.					
Vinegar		½			1
Salt	½		4		
Pepper, black	½		2		
SOAP AND CANDLE COMPONENTS.					
Soap	½		2		
Candles	½		12		

—A. R. 1380, G. O. No. 24, A. G. O., 1902. Vide G. O. 9, A. G. O., 1901, Sec. 36; G. O. No. 130, A. G. O., 1901.

731. Troops on active campaign will be supplied with an emergency ration, prepared under direction of the War Department, which will not be used at any time or place where regular rations are obtainable. It will be carried in the haversack or saddlebags, and accounted for at inspection, etc., by the soldier. It will not be opened except by order of an officer, or in extremity. If improperly opened or lost the money value will be charged against the soldier.—A. R., 1382. Vide G. O. No. 157, A. G. O., 1901.

732. The emergency ration will not habitually be kept on hand by post commissaries in the United States. In garrisons outside the United States emergency rations when required will be held and accounted for by the post commissary, who will keep in store at least three days' supply for the full strength of the garrison. Should the whole or any portion of the command be ordered on active campaign, emergency rations, in addition to the number of regular rations to be provided, will be issued to organizations on ration returns specially submitted. Upon the return of the command to a garrison the emergency rations which have not been used or charged to enlisted men will be turned in to the post commissary, who will take them up on his return of stores, noting in the proper column of the return from whom received. Should any number have been used by any organization of the command a like number of regular rations will be deducted from the next ration return of the organization. Company and detachment commanders are responsible for the proper care and use of

emergency rations carried on the person of the soldier. Emergency rations held on hand by post commissaries for two years will be issued one day in every twenty in substitution of the regular ration until exhausted.—*G. O. No. 157, A. G. O., 1901.*

733. It shall be the duty of the officers of the Subsistence Department, under the direction of the Secretary of War, to purchase and issue to the Army such supplies as enter into the composition of the ration.—*Rev. Stats., 1141.*

NOTE.—For commutation of the ration of sugar and coffee, *vide Rev. Stat., 1294; A. R., 1388.*

734. Food on transports for troops traveling will be prepared from the articles of subsistence stores which compose the ration for troops in garrison, varied by the substitution of other articles of authorized subsistence stores of equal money value when required. No savings will be allowed to troops on transports.—*A. R., 1381.*

735. Sixty days' rations, except of perishable articles, will be placed on board Army transports sailing between San Francisco, Cal., Portland, Oreg., or Seattle, Wash., and the Philippine Islands, for the passengers, troops, and crews thereon; and the articles put on board will be of the type necessary for the different messes. Of the perishable articles—such as fresh beef, fresh fruit, and fresh vegetables—enough only will be put aboard to last the maximum trip of the transport, and in lieu of these, articles of the ration will be used, if necessary. In the event of the transport carrying complete rations in transit, but thirty-five days' rations for the troops will be put aboard, and instructions will be given the commissary of the ship, in case of emergency, to meet it by using from the supplies in transit.—*91766, 115091, O. C. G.*

736. An enlisted man traveling on duty under orders on a vessel of the United States Transport Service, or an enlisted man granted a furlough with permission to travel on a vessel of the United States Transport Service, will mess with the enlisted men aboard.—*G. O. No. 96, A. G. O., 1899. Vide A. R., 1417, 1420.*

737. The ration is not an emolument; if not drawn at the time when and at the place where due, it can not be subsequently drawn either in kind or in money value, except by authority from the War Department.—*Reg. Subs. Dept. Vide L. B. 118, p. 145.*

738. In camp or barracks, where companies are not joined in a general mess, a company commander will supervise the cooking and messing of his men. He will see that his company is provided with at least two copies of the Manual for Army Cooks (which contains comprehensive instructions in cooking, which will be observed as far as practicable), and that suitable men in sufficient numbers are fully instructed in managing and cooking the ration in the field; also that necessary utensils in serviceable condition are always on hand, together with the field mess furniture for each man. At a post where all the companies are joined in a general mess, the post commander will see that the instruction above mentioned is given. At such a post a company commander will confine his supervision of the mess of his company to observation and to notifying the officer in charge in writing of anything requiring remedy. Should this officer fail to apply proper remedy, report may then be made to the post commander.—*A. R., 310, 313. Vide Rev. Stat., 1174, 1294.*

739. An enlisted man on furlough visiting the United States from any station beyond the limits of the United States will report for duty at the close of the last day of his furlough at the military post nearest the particular home port from which transports usually sail for the station to which he is to return, and the commanding officer of the post will assign him to organizations under his command for the purpose of subsistence during the time the soldier (who will be returned to his proper station by the first available transport) is detained at

the post. The commissary of the transport on which these enlisted men return will indorse on such orders the dates during which they were subsisted aboard the transport.—*A. R., 122.*

740. An enlisted man, a resident of the United States, serving in Hawaii, Guam, the Philippine Islands, or in Alaska, who is discharged the service in those islands or in Alaska, with a view to his transfer to the civil service; or on his own application, whether by way of favor or by purchase; or because of confinement by the civil authorities; or by way of punishment for an offense or for disability caused by his own misconduct; or on account of fraudulent enlistment, is, by the operation of section 1290, Revised Statutes, and the act of March 16, 1896 (29 Stat. L., 63), prevented from being allowed the usual traveling allowances to the place of his enlistment, enrollment, or original muster into the service, but he will be brought by the Government to the United States on a transport free of charge: *Provided*, That an enlisted man discharged because of confinement by civil authorities, or by way of punishment for an offense, or for disability caused by his own misconduct, shall be required to leave the islands or Alaska by the first transport departing for the United States or forfeit the privilege of being sent to the United States at the expense of the Government.—*A. R., 159, as amended by G. O. No. 140, A. G. O., 1901.*

741. Fresh meats will ordinarily be issued seven days in ten and salt meats three days in ten. If fish (dried, pickled, or canned) is issued it will be in substitution of salt meat. The proportion of the meat issues to troops may be varied at the discretion of department commanders, not, however, without due consideration being given to the equitable rights of contractors engaged in furnishing fresh meats to the troops under their commands. Whenever the issue of both the fresh meat and vegetable components is impracticable, there may be issued in lieu of them canned fresh-beef-and-vegetable stew, at the rate of 28½ ounces to the ration. The meat component to which the sick in hospital, drawing rations in kind, are entitled may, at the discretion of the medical officer, be called for and issued wholly in fresh beef, or partly in fresh beef and partly in salt meats.—*A. R., 1383.*

742. When troops are not supplied with fresh or desiccated vegetables in kind by the commissary, or when under paragraph 354, A. R., the troops raise vegetables for their own use in post gardens, and such use does not prejudice the interests of any contractor under his contract for supplying fresh vegetables to the post, commutation of the fresh vegetable portion of their rations will be allowed by the commissary at the prices of potatoes and onions in the vicinity of the post, or in the market from which the post is supplied, in the proportion of 80 per cent of potatoes and 20 per cent of onions, the commutation prices being determined monthly by the chief commissary of the department in which the post is situated. Where the raising of vegetables in a post garden is contemplated the post commissary, with the approval of the post commander, will notify the chief commissary of the period during which the post garden will be relied upon for vegetables, and that period will be excepted from the operation of any contract that may be made for supplying vegetables to the post.—*A. R., 1384. Vide Cir. No. 25, A. G. O., 1901, and Cir. No. 8, O. C. G., 1901.*

743. Hereafter chief commissaries will, as soon as commutation prices for fresh vegetables at any post in their departments have, upon the application of the post commissary, been determined by them under Army Regulations, 1384, furnish the Commissary General with information as to the prices so determined, for use in the examination of vouchers on which payments of such commutation are made. Officers making such payments will state on the vouchers the date of the authority of the chief commissary.—*Cir. No. 8, O. C. G., 1901. Vide Cir. No. 25, A. G. O., 1901.*

744. A primary duty of the Subsistence Department is to supply to troops the articles of the ration in kind wherever it is practicable to do so. Chief commissaries are not authorized in the absence of post gardens (A. R., 354) to produce a dearth of fresh vegetables at a post by not contracting for a supply of the same and thus give rise to claims by troops for commutation under paragraph 1384 of Army Regulations. The preference of the post for commutation should not waive the duty of the Subsistence Department in the premises.—*Cir. No. 25, A. G. O., 1901. Vide Cir. No. 8, O. C. G., 1901.*

745. At posts and stations where illumination is furnished by the Quarter-master's Department, candles are not issued as part of the ration except to individuals whom it is not practicable for that department to supply with illuminants.—*A. R., 1385.*

746. When troops supplied with travel rations arrive at their destination or rejoin their station, such of the travel rations furnished them in excess of the time actually consumed by the journey as may be in good condition will be turned in to the commissary in exchange for the regular ration, and subsistence upon the latter will thereupon be immediately resumed.—*A. R., 1386.*

NOTE.—For information regarding savings on travel ration, vide "Savings."

747. In adjusting charges to be made against enlisted men or others on account of increased expense to the Government for their subsistence, the value of the garrison or field ration and the Filipino ration will be estimated at 20 cents each; that of travel ration at 40 cents.—*A. R., 1387.*

748. When a commissary issues rations under an order which directs the amount thereof, or any portion of it, to be charged against an enlisted man, he will furnish the soldier's company commander with a full statement of the facts connected with the stoppage and the amount to be charged on the next muster and pay roll together with the proper notations to be made in the column of remarks on that roll. For instance, if the amount to be charged is on account of difference in the cost of travel rations and ordinary rations, the notation to be made in the column of remarks on the muster and pay roll will be "Increased cost of rations, Subsistence Army, 19—" (giving the fiscal year current at the time the issue was made). Similar action will be taken where other stoppages on account of subsistence have to be made. The commissary will, in all such cases, indorse on the copy of the order which accompanies his returns, the fact that the company commander has been requested to make the stoppage, stating the amount and date of the request.—*Reg. Subs. Dept. Vide A. R., 1387, 1422, 1436; Cir. No. 1, A. G. O., 1896.*

749. After rations are issued by the commissary, they are in the keeping of the troops, and any loss sustained is theirs.—*S. O. Book, 1870, p. 93.*

750. Recruits at a garrisoned post will be assigned to companies for rations, and all proper subsistence expenses incurred in connection with their enlistment or the forwarding of them to destination will be paid by the post commissary on the order of the commanding officer.—*G. O. No. 133, A. G. O., 1901.*

NOTE.—For necessary action to be taken by chief commissaries when articles of the ration become unexpectedly exhausted at a post; and also in emergencies when there is not time to obtain rations from usual sources of supplies, vide "Chief Commissaries."

751. When enlisted men supplied with cooked or travel rations travel unaccompanied by an officer, funds for the purchase of liquid coffee in lieu of the coffee and sugar portion of the travel ration, at the rate of 21 cents per man per day for the anticipated number of days' travel, may, on the order of the commanding officer who directs the journey, be paid to each man and his receipt therefor taken on a receipt roll (Form 16), which must be accompanied by a copy of the order. When an enlisted man supplied with cooked or travel rations

travels under command of an officer, funds at the same rate for the same purpose will be transferred to the officer to be disbursed and accounted for (Form 15). At the end of the journey all money in excess of 21 cents per man per day for the actual number of days traveled will be transferred to the nearest commissary. Should any part of the 21 cents per man per day for the actual number of days traveled be unexpended, it will be transferred to company commanders pro rata, to be taken up by them as part of the company fund. The actual number of days and fractions of days traveled will be computed in the same manner as commutation of rations is computed under paragraph 364 of this manual—*A. R., 1388; Regs. Subs. Dept.*

NOTES.—For the procedure in case where rations are ordered issued to a soldier on furlough to enable him to reach his proper station, vide *A. R., 1387, 1422.*

For information as to subsistence, reimbursement for expenses, etc., for enlisted men in pursuit of deserters, etc., vide *A. R., 135, 136, 137; 1216 A., 1872.*

For information regarding subsistence for noncommissioned officers, privates and recruits traveling to and from Pacific coast via Chicago, vide "Commutation of Rations;" *G. O. No. 130, A. G. O., 1901.*

For information relative to rations of civilian employees when traveling, etc., vide *A. R., 815, 817* (as amended by *G. O. No. 130, A. G. O., 1901*) and "Civil Employees."

RATION ISSUES.

752. It shall be the duty of the officers of the Subsistence Department, under the direction of the Secretary of War, to issue to the Army such supplies as enter into the composition of the ration.—*Rev. Stat., 1141.*

753. Issues of articles of the ration are to be made at the discretion of the Government, according to the state of supplies on hand.—*Decisions Sec. of War, Mar. 21, 1864 (S. O. B., 73, 1864).*

754. Issues by the Subsistence Department of articles of the ration are of two kinds, viz: First, *regular issues*, being issues of ration articles for which no reimbursement is made; and second, issues of ration articles for which reimbursement is made to the Subsistence Department.

Regular issues are those which are made to the following classes of persons:

1. Enlisted men (of companies, troops, and batteries, noncommissioned staffs and bands, detachments, enlisted men in hospitals, Hospital Corps, hospital matrons, and nurses of the nurse corps) of the Regular Army.

2. Enlisted men, as above, belonging to the Volunteer Army.

3. Enlisted men, as above, of the militia, when called into the service of the United States.

4. Officers and seamen of the Navy when acting, or proceeding to act, on shore, in cooperation with the Army.

5. Officers and enlisted men of the Marine Corps, when acting, or proceeding to act, on shore, in cooperation with the Army.

6. Enlisted men serving sentence at posts after discharge, known as "general prisoners."

7. Prisoners of war.

8. Civilians employed with the Army under conditions prescribed in Army Regulations, 1378:

9. Indian scouts.

10. Other specially authorized issues.

Issues where reimbursement is made comprise:

1. Those made to other governmental bureaus, under competent orders, for which reimbursement is to be made to the Subsistence Department by the bureaus concerned.

2. Those made to many classes of persons in the Philippines, under orders of the commanding general, Division of the Philippines, for which the Subsistence Department is to be reimbursed from the civil funds of the islands.—*Regs. Subs. Dept.*

755. The unit of issue is a full day's ration. Issue of a fractional part of a day's ration for a fractional part of a day will not be made. Enlisted men supplied with cooked or travel rations, and those not supplied with subsistence of

any kind or commutation therefor, who join station at or before dinner hour of a given day, will draw full rations for the day. (A fraction of a ration less than one-half is disregarded, and a fraction more than one-half is considered a ration.) A shortage in the unconsumed travel-ration articles turned in for the day of arrival under A. R., 1886, may be disregarded if it does not exceed one-half a ration per man for that day; if it exceed that amount, investigation will be made, and the money value of the shortage will be charged against the pay of those who are responsible. A note that such investigation and charge have been made will be entered on the abstract of issues.—*Regs. Subs. Dept. Vide Decisions O. C. G., May 10, 1892. 1541 Misc., 1892.*

756. When rations are issued and are found by a board of survey to be deteriorated so that those for whom they were issued were insufficiently subsisted (rationed) and money is expended from the company fund for additional subsistence, the company fund may be reimbursed by the Subsistence Department for the amount so expended upon a full statement of the circumstances of the case and the approval of the Secretary of War.—19356, O. C. G. *Vide A. R., 797.*

757. Fresh vegetables which have so far undergone deterioration as to render their issue to troops at the usual rate unequal to the authorized allowance, but which are still wholesome, will be submitted to a board of survey, which will, first, fix the responsibility for the deterioration; and, second, recommend the rate at which they shall be issued.—*Regs. Subs. Dept.*

758. Where the exact quantity of canned meats, canned baked beans, or canned tomatoes, to which a company or detachment is entitled can not be furnished without breaking a can, an overissue of one can of the smallest size on hand will be allowed. Trade packages of canned baked beans and tomatoes being of varying weights, contents of cans will be estimated as follows in making issues: Baked beans—So-called 1-pound cans at 10½ ounces; 3-pound cans at 3½ ounces. Tomatoes—So-called 2½-pound cans at 2 pounds; 3-pound cans at 2½ pounds; gallon cans at 6½ pounds. Issues of canned tomatoes will be made in the full weight of that vegetable allowed to the ration. In making issues of canned jam as a component of the field ration the contents of the so-called 2-pound cans will be estimated at 1¼ pounds.—*Regs. Subs. Dept. Vide G. O. No. 56, A. G. O., 1901, and G. O. No. 34, A. G. O., 1902.*

759. Canned roast beef should not be issued oftener than two days in ten, and will only be issued when vegetables can be provided and cooking facilities are available. It will not be issued as a component of the travel ration.—*G. O. No. 91, A. G. O., 1899, p. 58; 72011, O. C. G.*

760. Issues of rations to troops will be made on ration returns signed by the immediate commanders of the organizations, and the issues ordered by the commanding officer of the post or station. Ration returns will be made, ordinarily, for a few days at a time for the individuals of the organizations actually present, and for only such quantities as the organizations can receive and properly care for, and will be presented at the place where and time when rations are due. Rations will not be issued for a past period if troops have been sufficiently subsisted, nor will back rations be purchased as savings.—*A. R., 1889.*

761. Ration returns (Form 53, for a company troop, battery, detachment, etc., and Form 66, for a regiment, or, ordinarily for the total of separate organizations at a post) will, whenever practicable, be made and submitted with the morning reports on the following dates and will cover the following ration periods: On the day preceding the first day of the month, for the ration period from the first to the tenth day of the month, both days inclusive; on the tenth day of the month, for the ration period from the eleventh to the twentieth day of the month, both days inclusive; on the twentieth day of the month, for the ration period from the twenty-first to the last day of the month, both days inclusive; and will be based upon the full strength present on the days of

submission as shown by the accompanying morning reports for those days. Commanding officers of organizations will give special attention to the duty of adding and deducting rations on the returns on account of men joining and leaving during the immediately preceding ration periods, and post and regimental commanders before approving such returns for issue will cause the additions and deductions thereon to be verified from the morning reports on file. The days for drawing the rations from the commissary will be fixed by the post or brigade commander—*A. R., 1890; G. O. No. 11, A. G. O., 1902; Regs. Subs. Dept.*

762. The ration returns (Form 53) of all separate organizations of a regiment or post, for the same ration period, will be entered by the regimental or post adjutant upon the consolidated ration return (Form 66), which latter return, after approval by the regimental or post commander, will be issued upon by the commissary, care being exercised by the regimental and post commanders to see that all additions and deductions of rations have been correctly made (*A. R., 1890*). The commissary will enter the totals of the consolidated ration return on his abstract of issues (Form 40), and there will be shown in the proper column on the abstract the several organizations for whom issues were made, giving the strength of each.—*A. R., 1890*, contained in *G. O. No. 39, A. G. O., 1902.*

763. The ration as issued to troops will be issued on ration returns signed by the medical officer in charge and approved by the commanding officer to the Hospital Corps, the hospital matrons, the nurses of the nurse corps, and to such patients in hospital as can be subsisted on the ration as ordinarily issued.—*A. R., 1891.*

NOTE.—For daily issues of subsistence stores to the various messes on Army transport, vide Form 70.

764. The medical officer in charge of a general, post, or camp hospital, hospital ship, or transport carrying patients is authorized to purchase, in conformity with the requirements of Article LVI, such articles of food, both solid and liquid, not carried in stock by the subsistence officer who issues rations to the hospital, and to call upon such subsistence officer for the issue of such quantities of articles from the stock already on hand as, in the judgment of the medical officer, are required for the diet of enlisted patients under his charge who are too sick to be subsisted on the ration as ordinarily issued; the total combined money value of the stores hereby authorized to be purchased and issued as above in any month not to exceed the rate calculated on the month's transactions of 40 cents per man per day for those actually requiring special diet. Subsistence officers are authorized to pay all duly certified bills of purchases made by medical officers under the provisions of this paragraph, or to make the purchases themselves at the request of the medical officers, and to make issues for special diet hereunder from stores on hand at their request, provided the rate of 40 cents per man per day for those enlisted men actually requiring special diet is not exceeded in any month.—*A. R., 1892, as amended by G. O. No. 130, A. G. O., 1901.*

765. The following rules and regulations will govern the issue of rations at the general hospital at Fort Bayard, New Mexico: For all enlisted men and army nurses ordered to duty there rations in kind will be issued by the Subsistence Department. For all enlisted men on the active list ordered there for treatment rations in kind will be issued by the Subsistence Department, or such men may be subsisted from the 40 cents per diem allowance authorized by paragraph 1892 of the Regulations, as the circumstances of each case may require.—*G. O. No. 34, A. G. O., 1902.*

766. When a ration has been drawn by the hospital for an enlisted patient for a ration period, and it becomes necessary during that period to put him upon special diet, due deductions will be made by the surgeon in charge on the

next ration return of the hospital for the rations unused by him; and, reciprocally, when a patient on special diet has been restored in a ration period to regular diet, the necessary additions will be made on the next ration return of the hospital for the rations used by him. The object of this rule is to prevent the hospital from having the benefit of the rations of enlisted men for the period they may be put upon special diet, and to give the benefit of an issue of rations where men have been restored to regular diet when rations had not been drawn for them.—*A. R., 1898.*

767. Medical officers having enlisted patients on special diet will make return of such patients at the end of each month on Form 69, Subsistence Department, and send the same to the subsistence officer. After the subsistence officer has entered the vouchers for purchases and the articles issued for special diet, and deduced the rate per man per day which the special diet for the month has cost, the certificates at the foot of the form will be duly executed by the medical officer and the subsistence officer, and the medical officer will file with the subsistence officer Form 69, and with it, if he has made an open-market emergency purchase exceeding \$200 in amount, the report required by paragraph 648 (Form 9), signed by him. As authorized articles of special diet are immediately expendable by the medical officers, Form 69 when duly executed will be accepted by the Commissary General as the return of the medical officer for the subsistence stores involved. Purchase vouchers, certified by medical officers, will state that the stores will be accounted for "on Form 69, to be filed with the account current of _____ for the month of _____, 190____."—*A. R., 1894, as amended by G. O. No. 130, A. G. O., 1901.*

768. The formation of a hospital fund from articles purchased for special diet for enlisted men too sick to use the army ration, or the application of such articles to uses other than those for which intended, is prohibited. Such articles will, as far as practicable, be procured in quantities sufficient for the needs of the specific patients only, and no large accumulations will be made. Nothing in this regulation will be construed to prevent the maintenance of a hospital fund from savings of the rations of the Hospital Corps and the patients who do not require special diet.—*A. R., 1895.*

769.—The subsistence officer who pays for purchases of articles of special diet will enter in a group on his abstract of disbursements (Form 5 or 6) all such payments made in the month, and will enter the articles as "hospital supplies" in the column headed, "On what account."—*A. R., 1896, as amended by G. O. No. 130, A. G. O., 1901.*

770. The return of enlisted patients and abstract of issues, etc. (Form 69), will be filed with the monthly account current of the subsistence officer. The articles issued from stock on hand thereon reported will be properly entered on his return of subsistence stores as "special diet in hospital."—*A. R., 1897.*

771. Issues of rations to civilians employed with the Army will be made on ration returns signed by the officers in charge of the employees when ordered by the commanding officer.—*A. R., 1898.*

772. Issues of rations will be made in the full net weight or measure of the articles called for. Articles required for consumption will be removed from the storehouse. Those remaining will be settled for as savings, under paragraphs 1407, 1408, and 1409, A. R. No articles once removed from the storehouse will be purchased as savings, except on the order of the commanding officer.—*A. R., 1899.*

773. When one, two, or three enlisted men travel under orders, the travel order of each man will have indorsed on it the certificate of his commanding officer as to the time to which he was last rationed, etc., in the form prescribed by paragraph 1418, A. R., and if commutation of rations is allowed it will be paid in the manner directed by that paragraph. Travel orders retained by soldiers will be turned over to the commissary from whom rations are next to be drawn, who will file them with his abstract of issues, or his receipt roll of commutation paid, as the case may require. When any considerable detachment of

enlisted men leaves a post or command, the detachment commander will be furnished by the commissary with a ration certificate, giving the number of men and the organizations to which they belong, and setting forth the date to which, and by whom, rations were last issued for them, which ration certificate will be presented to the commissary from whom rations are next drawn, who will file it with his abstract of issues. Employees entitled to rations are, when detached, furnished with ration certificates.—*A. R., 1400.*

774. When a person entitled to rations leaves an organization or is ordered to travel with travel rations, the rations issued to him for any period beyond the date of his leaving, and not taken with him, will be deducted on the next ration return of the organization. The ration return of an organization will include all persons belonging to it who are to draw their rations separately; the names of such persons will be written on the ration return.—*A. R., 1401, as amended by G. O. No. 39, A. G. O., 1902.*

OTHER ISSUES OF SUBSISTENCE STORES.

775. The following issues are made when necessary for the public service:

Articles.	Allowance.	
	Quantity in bulk.	Equivalent in rations.
1. Candles, when oil, gas, or electricity for illuminating purposes is not furnished by the Quartermaster's Department:		
To headquarters of a department, per month	30 pounds--	2,000
To headquarters in the field—		
Of each separate army, when composed of more than one corps, per month	40 pounds--	2,667
Of an army corps, per month	30 pounds--	2,000
Of a division, per month	20 pounds--	1,333
Of a brigade or regiment, per month	10 pounds--	667
Of a battalion or squadron, per month	10 pounds--	667
To a division hospital, per month	40 pounds--	2,667
To a brigade hospital, per month	30 pounds--	2,000
To a regimental hospital, per month	20 pounds--	1,333
To offices and storerooms—		
Of the chief quartermaster or chief commissary of a department or depot of supply, from April 1 to September 30, per month	10 pounds--	667
Of the quartermaster or commissary of a post, from April 1 to September 30, per month	5 pounds--	333
From October 1 to March 31, not exceeding double the above quantities.		
To guards—		
To the principal guard of each camp, per month	12 pounds--	800
2. Lantern candles:		
To stables—		
Such number of pounds as the commanding officer may order as necessary.		
3. Matches:		
For lighting fires and lamps for which fuel and illuminating supplies are issued—		
Such quantities as the commanding officer may order as necessary.		
4. Toilet paper:		
For use of enlisted men stationed at such military posts and camps as are provided with modern water-closets with sewer connections—		
For each two enlisted men, per month, one package or roll of 1,000 sheets.		
For use in water-closets of post guardhouses where such closets have sewer connections—		
Such quantities as the commanding officer may order as necessary.		
5. Salt, rock:		
For public animals—		
For each animal, per week	3 ounces--	4½
Or, when in the opinion of the commanding officer so much is necessary, not exceeding, per month	1 pound--	25
6. Vinegar:		
For every 100 public horses or mules, for sanitary purposes—		
Such amount as the commanding officer may order as necessary, not exceeding, per week	2 gallons--	200
7. Flour:		
For paste used in target practice—		
Such quantity as the commanding officer may order as necessary, not to exceed 50 pounds for each troop, battery, or company during the target-practice season.		
8. Towels, huck:		
For use in the offices of the adjutant, quartermaster, and commissary—		
Such number as the commanding officer may order, not to exceed twelve per year, for each of the above offices.		

The issues are made on ration returns signed by the officer in charge and issues are ordered by the commanding officer, the latter determining what quantities, within the limits above prescribed, shall be issued. Candles, rock salt, vinegar, and flour for the above purposes are entered on the ration returns and on the abstract of issues in terms of rations, lantern candles in pounds, and matches in boxes. The returns and abstract show for what places the candles, towels, and toilet paper are intended, and the number of animals and period for which rock salt and vinegar are drawn, giving the troop, battery, etc., to which they belong. Towels will be issued on receipts to the commissary. They will not be accounted for on the returns of the officers receiving them, but will be continued in use until worn out.—*A. R., 1403, as amended by G. O. Nos. 130 and 164, A. G. O., 1901. Vide A. R., 421.*

776. Such of the following articles as may be necessary, not to exceed in value 50 cents per month for each general prisoner confined at a military post without pay or allowances, will be issued by commissaries on the 15th day of each month to the officer in charge of prisoners, viz :

Beeswax,	Mugs, shaving
Blacking, shoe,	Needles,
Brooms, whisk,	Razors,
Brushes, blacking,	Razor strops,
Brushes, hair,	Scissors,
Brushes, shaving,	Soap, issue,
Brushes, tooth,	Soap, shaving,
Buttons,	Thread,
Combs, fine,	Toilet paper,
Combs, horn,	Toweling, unbleached.

Requisitions for these articles will set forth the number of general prisoners present at the post, and must be approved by the post commander. The receipt of the officer in charge will be the commissary's voucher for dropping the articles from his return. No articles issued under this paragraph, except tooth-brushes, fine combs, buttons, and thread, will be carried away by prisoners when transferred or discharged. Towels used by prisoners will be laundered by those who use them. When specially authorized by the Secretary of War, the Subsistence Department will supply to posts where thirty or more general prisoners are confined a sewing machine and other necessary tailors' utensils for use in mending prisoners' clothing. Articles issued in pursuance of this paragraph will not be accounted for on property returns by officers receiving them, but will be continued in use until worn out.—*A. R., 1404, as amended by G. O. No. 130, A. G. O., 1901.*

777. A recruiting officer stationed elsewhere than at a military post is authorized to purchase such of the following articles as may be necessary for the use of all the recruits at his station, at an expense not exceeding 70 cents per month, namely:

Blacking, shoe,	Combs, coarse horn,
Brooms, whisk,	Toilet paper,
Brushes, blacking,	Toweling, unbleached.
Brushes, hair,	

If the officer is supplied with subsistence funds he will pay the vouchers made out on Form No. 8, the certificate thereon being properly modified. If not supplied with funds he will send the duly certified vouchers for payment to the chief commissary of the department in which the recruiting station is located. The towels in use by recruits at recruiting stations will be laundered at the expense of the Quartermaster's Department.

At a recruiting station at a military post such quantities of unbleached toweling, not exceeding twelve yards for a six months' supply, and such quantity of issue soap as may be necessary, will be issued to the recruiting officer at the post by the commissary upon requisition, approved by the commanding officer, for use exclusively by applicants for enlistment, recruits on probation, and newly enlisted men awaiting transfer to permanent stations. Towels will be laundered by those who use them. The receipt of the recruiting officer will be the commissary's voucher for dropping the articles from his return.

Such quantities of toilet paper as may be absolutely necessary for the use of recruits at recruit rendezvous will be issued by the commissaries to the officers in charge on requisitions approved by the post commanders. The receipt of the officer in charge will be the commissary's voucher for dropping the articles from his return.

Articles issued in pursuance of this paragraph will not be accounted for on property returns by officers receiving them, but will be continued in use until worn out.—*A. R., 1404*. *Vide G. O. No. 130, A. G. O., 1901.*

778. Subsistence will not be issued to destitute persons except when the commanding officer assumes the responsibility of ordering the issue to relieve starvation or extreme suffering. In such cases the circumstances will be fully stated in the order.—*A. R., 1405.*

779. The commanding officer will certify to the accuracy of the abstract of issues upon comparison with the ration returns, which will be retained by him. The abstract of issues so certified, and accompanied by copies of orders or authorities contemplated by paragraph 777, *A. R.*, is the commissary's voucher for the issues.—*A. R., 1406.* *Vide G. O. No. 11, A. G. O., 1902.*

NOTES.—For issues of accumulations of supplies, *vide A. R., 1358, 1359, 1360.*

For issue of flour in making paste for target practice, *vide A. R., 421.*

For issues to signal parties, *vide A. R., 1751*, and "Supplies."

In cases where it is impracticable for an officer to personally superintend his own issues, *vide A. R., 755.*

RECORDS.

780. All military records must be carefully preserved. All public records and papers, such as letters and telegrams received, books of general and special orders and circulars, books of letters received and sent, etc., are the property of the United States and will be required by the War Department in the settlement of claims against the Government, and for other official purposes. Whenever posts, districts, geographical departments, corps, divisions, brigades, and regiments are discontinued, all such records will be carefully labeled, and packed, and marked, showing the command to which they pertain, and forwarded by express to the Adjutant General of the Army.—*A. R., 890, 891.*

781. When it is necessary to withdraw a letter for file with the officer's accounts, a duly certified copy will be made to replace it in the office file. Letters pertaining exclusively to the settlement of an officer's accounts belong to him and not to the office files.—*Reg. Subs. Dept. Vide A. R., 1345.*

782. Every person who willfully destroys or attempts to destroy, or with intent to steal or destroy, takes and carries away any paper, document, or record filed or deposited in any public office, shall, without reference to the value of the record, paper, or document so taken, pay a fine of not more than \$2,000, or suffer imprisonment, at hard labor, not more than three years, or both.—*Rev. Stat., 5403. Vide A. R., 893.*

783. Every officer, having the custody of any record, document, or paper, specified in Revised Statutes, 5403, who fraudulently takes away, or withdraws, or destroys any such record, document or paper filed in his office or in his custody, shall pay a fine of not more than \$2,000, or suffer imprisonment at hard

labor not more than three years, or both; and shall, moreover, forfeit his office and be forever afterward disqualified from holding any office under the Government of the United States.—*Rev. Stat., 5408. Vide A. R., 893.*

784. Copies of any records or papers in the War Department or any of its bureaus, if authenticated by the impressed stamp of the bureau or office having custody of the originals (e. g., "Commissary General's Office, Official Copy"), may be admitted in evidence equally with the originals thereof before any court-martial, court of inquiry, etc., in any administrative matter under the War Department.—*G. O. No. 91, A. G. O., 1900.*

785. The use of colored inks, except as carmine or red ink is used in annotation and ruling, is prohibited in the records and correspondence of the Army.—*A. R., 892.*

786. No information will be furnished by any person in the military service which can be made the basis of a claim against the Government, except it be given as the regulations prescribe to the proper officers of the War, Treasury, or Interior Departments, or the Department of Justice.—*A. R., 894. Vide Cir. War Dept., Dec. 4, 1899.*

787. The following books of record will be kept:

By CHIEF COMMISSARIES.—Cash book, commissary book, board of survey book, letters received book, letters sent book (letter-press copy book), and any other books which may be found necessary in the administration of their offices.

By PURCHASING COMMISSARIES.—Cash book, letters received book, letters sent book (letter-press copy book), stock book, inventory book, and any other books which may be found necessary in the administration of their offices.

By POST COMMISSARIES.—Letters received book, letters sent book (letter-press copy book), cash book, cash sales book, commissary book, stock book, and such memorandum blotters as may be found necessary.

By REGIMENTAL COMMISSARIES.—The same as those prescribed for post commissaries if necessary.—*Regs. Subs. Dept.*

REFRIGERATORS.

788. Refrigerators for preservation of subsistence stores before issue or sales by commissaries will be called for on requisition (Form 50), and will be supplied only when specially authorized by the Commissary General.—*Regs. Subs. Dept.*

NOTE.—For ice for use in refrigerators of the Subsistence Department, vide "Ice."

REPORTS.

789. On the first day of each month the officers of the Subsistence Department will report to the Commissary General, upon Form 61, their stations and duties during the preceding month. This report is required from commissaries only and those detailed in the Subsistence Department under Act approved February 2, 1901, but not from officers acting as commissaries.—*A. R., 898; Regs. Subs. Dept.*

NOTE.—Officers who are relieved from subsistence duty in the Division of the Philippines will, upon the day on which they are relieved, report to the Commissary General (as prescribed in Form 68) in regard to relief from such duty and as to transfer or deposit of balances of subsistence funds for which they are responsible.—*Vide G. O. No. 9, A. G. O., 1902.*

790. Upon the last day of each month Post Commissary Sergeants will report (Form 62), through the officers under whom they are serving, to the Commissary General.—*A. R., 112; G. O. No. 23, A. G. O., 1897; Regs. Subs. Dept.*

NOTE.—For report required of a Post Commissary Sergeant on the day he takes advantage of a furlough, vide "Post Commissary Sergeants," and Circular No. 8, A. G. O., 1900.

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791. When a clerk in the Subsistence Department at large is granted a leave of absence, a statement will be forwarded to the Commissary General by the officer granting the leave, showing the date on which such absence begins, its duration, the date to which he was last paid, and by what officer.—*Cir. Letter, O. C. G., June 26, 1900.*

792. The monthly report to the Commissary General of civil employees of the Subsistence Department and of extra-duty men detailed in the Department who render personal services therein, is made on Form 21.—*Reg. Subs. Dept.*

NOTE.—Post commissaries are required to submit monthly a report of stores, funds, etc. (Form 60), to the chief commissary of the department.

793. As soon as practicable after June 30 of each year, chief commissaries of divisions and departments will render to the Commissary General a concise report (which will cover the fiscal year ending June 30, and as a rule will terminate with that date) of the operations of the Subsistence Department under their supervision.—*Reg. Subs. Dept. G. O. No. 89, A. G. O., 1901.*

REQUISITIONS.

I.—GENERAL INSTRUCTIONS.

794. Officers whose duty it is to make requisitions should keep them in a forward state of preparation, which will obviate delays in transmitting the requisitions.—*Reg. Subs. Dept.*

795. It is made the duty of commanding officers to cause requisitions pertaining to their commands to be promptly made and forwarded; and commissaries should, accordingly, make timely requisitions, approved by their commanding officers, for supplies for troops with which they serve.—*A. R., 828, 1354.*

796. Officers doing duty as staff officers at military posts will submit their requisitions for supplies and property to their immediate commanding officers for revision and approval, who will carefully examine the requisitions and satisfy themselves that the articles asked for are in quantity and kind actually required for the public service during the period covered.—*A. R., 829, 1354.*

797. The attention of department commanders and of all officers charged with the duty of making or approving requisitions for the expenditure of money, is called to the importance of careful scrutiny and painstaking to avoid unnecessary expense.—*G. O. No. 61, A. G. O., 1901.*

798. Commissaries at posts, whether independent or under control of department commanders, perform their duties under the supervision of the chief commissaries, and render to them such requisitions as may be required for furnishing the posts with supplies.—*Reg. Subs. Dept.*

799. In making requisitions, commissaries will carefully ascertain the wants of their posts, and base the quantities to be called for upon the actual consumption as shown by the commissary books for the last previous period of equal length and usually of corresponding season, duly considering the past and present strength of the garrisons. The aim should be to secure an adequate supply without overstocking, and also not to underestimate, as special calls will not ordinarily be considered. The important duty of preparing requisitions for submission to their post commanders should be performed by commissaries in person, and not be delegated to other persons.—*Reg. Subs. Dept.*

800. The periods covered by requisitions will be regulated by chief commissaries under the supervision of department commanders, and will be made as brief as practicable. They should cover full calendar months; should begin with the first day of the month in which made, and, for posts in the same department located so that the time of transportation from points of supply is nearly equal, should be of the same length. Exceptions will be made if the isolation of a post in winter or expensive winter transportation renders it important to

furnish as late in the fall as prudence will permit a supply sufficient to last well into or through the next ensuing spring; or if important to provide and transport in the spring or fall certain stores that are liable to damage by extreme heat or cold.—*Regs. Subs. Dept.*

801. While only the authorized variety or varieties of any article are intended to be kept on hand at a post, a change from one brand or make of an article to another may be allowed, as new requisitions are made from time to time, provided the change will not cause an accumulation at the post.—*Regs. Subs. Dept.*

802. Where an article has been on hand at a post for several months without any material reduction by sales, no further supply of the article in any variety or size should be asked for on requisition by the commissary, or be allowed on revision by the chief commissary.—*Regs. Subs. Dept.*

803. When it is no longer desired to carry an authorized article in stock, the fact should be noted on the requisition, and the reasons given.—*Regs. Subs. Dept.*

804. Any remark or suggestion concerning an article called for on requisition should, if practicable, be noted in red ink opposite to or near the name of the article.—*Regs. Subs. Dept.*

805. Explanation should be made when unusually large or small quantities are requested.—*Regs. Subs. Dept.*

806. Under the heading "Quantity due" only those quantities which the chief commissary has previously notified as having been allowed will be entered.—*Regs. Subs. Dept.*

807. The quantity of an article on hand and fit for issue or use will be given whether an additional supply is required or not. An article unfit for use will not be included in the quantities "On hand," but notation of the fact will be made in the column of remarks, or in the designated place on the requisition.—*Regs. Subs. Dept.*

808. Information should accompany the requisition as to whether any of the articles that are required can be procured in the vicinity of the post of satisfactory quality, in what quantities, and at what prices.—*Regs. Subs. Dept.*

809. When an article is to be purchased at the post, notation of that fact will be made on the requisition in red ink, and if it is procured under contract, the date when the contract terminates will be stated.—*Regs. Subs. Dept.*

810. A commissary may state on his requisition the particular brands of subsistence stores that are preferred at his post, and the same be supplied if it will not increase the authorized number of varieties.—*Regs. Subs. Dept.*

811. Any information should be furnished that will be of assistance in procuring the kind of supplies, the preferred sizes and styles of packages desired, or be useful to the chief commissary in revising the requisition, the purchasing commissary in filling it, or the quartermaster in making shipment.—*Regs. Subs. Dept.*

812. The date on which it is desired that supplies should arrive at the post should be stated in the requisition.—*Regs. Subs. Dept.*

813. Chief commissaries revise requisitions from posts by aid of the commissary books; and the important duty of revising requisitions is to be performed by chief commissaries themselves, and not be delegated to other persons.—*Regs. Subs. Dept.*

814. Chief commissaries should act upon all requisitions expeditiously, and in making calls on the purchasing commissaries state the dates on or before which supplies should arrive at destination. They should, in all practicable cases, make their calls in time to allow the purchases to be made after ten days' advertising for proposals; and, in any call made for supplies to arrive at destination in so short a time as to prevent the purchasing commissary from advertising for the full period of ten days, a concise statement of reasons for haste will

(if military considerations do not forbid), be given in the call. Should the requisition be made by telegraph, the information may be sent by mail.—*Regs. Subs. Dept.*

815. When a chief commissary allows on any requisition less than 100 pounds of stores, he will add to what he has allowed a sufficient quantity of articles of the ration to make a total of 100 pounds; provided the purchasing commissary to whom he sends the requisition is authorized to purchase such articles, otherwise he will call for none but the stores allowed.—*Regs. Subs. Dept.*

816. The chief commissary will notify the commissary as soon as practicable of the action taken upon the latter's requisition.—*Regs. Subs. Dept.*

817. Requisitions for toilet, barbers', laundry and tailors' articles for issue to general prisoners; for toilet and laundry articles for recruits at recruiting stations; for toweling and issue soap for applicants for enlistment, recruits on probation, and newly enlisted men awaiting transfer to permanent stations; and toilet paper for use of post guardhouses and recruits at recruiting rendezvous, will be made as required under the provisions of A. R., 1404 and 1404*1*, as amended by G. O. No. 130, A. G. O., 1901. Vide "Ration Issues" for instructions.—*Regs. Subs. Dept.*

818. Transport commissaries will obtain subsistence stores needed for use on transports by requisition upon purchasing commissaries at or nearest the ports of arrival or departure at which replenishment is necessary. Stores thus obtained will be transferred by purchasing commissaries on invoices and receipts, and a copy of each invoice will be forwarded by the invoicing officer to the Subsistence Superintendent of the Transport Service.—*Cir. Letter, O. C. G., Apr. 14, 1900. Vide Regs. A. T. S., 139.*

819. Transport commissaries will submit all requisitions for stores (Form 71) at the home port to the Subsistence Superintendent, and at all other ports to the senior officer of the Subsistence Department on duty there.—*Regs. A. T. S., 139, 140.*

820. Requisitions will be made in duplicate, and, after approval, one copy will be forwarded to the chief commissary or to the officer who is to revise the requisition and the other retained for file in the office where made.—*Regs. Subs. Dept.*

II.—QUARTERLY REQUISITIONS.

821. A quarterly requisition for stores that have good keeping qualities, covering a period of six or seven months, according to time and distance from points of supply, will, if promptly received and filled, usually prevent reduction of supply at a post below requirements for one month. For example: A requisition made on January 1 to last until June 30; April 1 to last until September 30; July 1 to last until December 31; October 1 to last until March 31.—*Regs. Subs. Dept.*

822. A quarterly requisition for "subsistence stores for use of troops, etc.," will be made on Form 48, and on Form 51 a requisition for "subsistence stores for sales to officers and troops." These requisitions, after approval, will be mailed direct to the chief commissary or to the officer who is to revise the requisition not later than the fifth of the month in which made. No article of monthly supply will be entered on this requisition.—*Regs. Subs. Dept.*

823. These requisitions will be accompanied by a list showing articles on hand in good condition in excess of the requirements of the post with recommendation as to their disposition, and also a list of articles on hand unfit for use, stating the nature of the damage and what, if any, action has been taken in regard to the matter.—*Regs. Subs. Dept.*

III.—MONTHLY REQUISITIONS.

824. Monthly requisitions for "subsistence stores for issues and for sales to officers and troops" will be made on Form 49, usually for a period of three months, so that one month's supply will be on hand, one en route, and the other to be furnished on the requisition. The requisition, after approval, will be mailed direct to the chief commissary or to the officer who is to revise the requisition on the first of the month in which made.—*Regs. Subs. Dept.*

825. Articles pertaining to the quarterly requisition (Forms 48 and 51), which were not supplied in sufficient quantities, will be called for on this requisition, but the practice should be carefully guarded against by constant watchfulness, and be sparingly resorted to.—*Regs. Subs. Dept.*

IV.—REQUISITIONS FOR SUBSISTENCE PROPERTY.

826. Requisitions for subsistence property will be made out on Form 50. They will be made semiannually, on January 1 and July 1, respectively, for periods of twelve months, and be mailed, after approval, direct to the chief commissary, or the officer who revises the requisitions, not later than the fifteenth of the month in which made.—*Regs. Subs. Dept.*

827. A careful inventory of all property on hand will be taken before the requisition is made. The requisition will be accompanied by a list of all articles out of repair with a report as to where the repairs should be made, giving estimated cost, and any other information that might be useful.—*Regs. Subs. Dept.*

828. Articles of subsistence property not on the authorized list will, if needed, be made the subject of special requisition with requisite descriptions and explanation showing the necessity for same, and giving estimated cost.—*Regs. Subs. Dept.* *Vide "Subsistence Property," under "Supplies (In Bulk)."*

829. A list of articles at the post in excess of requirements will be furnished, stating their condition and disposition recommended.—*Regs. Subs. Dept.*

V.—REQUESTS FOR EXCEPTIONAL ARTICLES.

830. Requests for exceptional articles will be made in duplicate on Form 52. One copy will be retained by the commissary and the other will be forwarded to the chief commissary or the officer who revises the requisition, with the monthly requisition (Form 49). If the requests can not be forwarded then, they may be forwarded at any time, but a satisfactory explanation will be required for failure to send them with the monthly requisition.—*Regs. Subs. Dept.*

831. Requests will state distinctly the articles desired, giving the brands, sizes, kinds of packages, and other needful descriptions of what are wanted. They will specify separately those articles for which others may be substituted by the purchasing officer if the exact kinds, sizes, etc., called for can not be procured, and those for which no substitutes are desired. If the price of any article is to be restricted, the maximum price which the person ordering agrees to pay will be stated in the request.—*Regs. Subs. Dept.*

832. After due examination by the chief commissary, requests will be forwarded by him to the purchasing commissary to be filled; but if there is a doubt in the mind of the chief commissary as to whether any article called for should be furnished, he will refer the matter to the Commissary General for decision.—*Regs. Subs. Dept.*

833. Exceptional articles should not be called for if they can be economically purchased at the point where required. If they can be, and it is desired that they be procured through the Subsistence Department, the commissary will ask authority from the chief commissary to make the purchase.—*Regs. Subs. Dept.*

834. No malt, vinous, or spirituous liquors will be purchased as exceptional articles by the Subsistence Department.—*Regs. Subs. Dept.*

VI.—REQUISITION FOR BLANK FORMS.

835. Requisitions for blank forms for commissaries at posts, arsenals, in the field, etc., will be made on Form 64, and be called for by number and name.—*A. R., 1293; Regs. Subs. Dept. Vide "Blanks."*

NOTE.—For requisitions (estimates) for funds, vide "Funds."

SALES.

836. The officers of the Subsistence Department shall procure and keep for sale to officers and enlisted men at cost prices, for cash or on credit, such articles as may, from time to time, be designated by the inspectors general of the Army. An account of all sales on credit shall be kept, and the amounts due for the same shall be reported monthly to the Paymaster General.—*Rev. Stat., 1144. Vide 14 Stat. L., p. 332, sec. 25.*

837. Inspectors general and acting inspectors general will, from time to time, designate the articles which in their opinion should be procured and kept for sale by the Subsistence Department to officers and enlisted men. These recommendations will be submitted to the Secretary of War for his action.—*A. R., 964.*

838. The Subsistence Department, under the direction of the Secretary of War, provides for the purchase of articles kept for sale to officers and enlisted men. The Commissary General furnishes lists of articles authorized to be kept for sale, and gives instructions for selling subsistence supplies.—*A. R., 1351.*

839. Lists of articles authorized to be kept on hand by the Subsistence Department for sales to officers and enlisted men, showing the varieties of articles, the units of weight or measure by which they are to be advertised for, purchased, and accounted for, and the preferred kinds or sizes of packages in which it is desired that they shall be purchased, are published from time to time by the Commissary General.—*Regis. Subs. Dept.*

840. The varieties of an article supplied for sale must not be kept on hand at any post in excess of the number for each class as prescribed in the authorized lists, and in case of cigars, none are to cost more than \$6 per hundred, and not less than a box to be sold.—*Cir. Nos. 4, 6, 7, 11, O. C. G., 1901. Vide "Supplies."*

841. While but one variety of an authorized article (except when more than one variety is indicated) is intended to be kept on hand for sales at a post, a change from one brand or make to another will be allowed, provided the change will not result in an accumulation at the post. Any specially desired brand or make of an authorized article not on hand at the post can ordinarily be obtained as an exceptional article, but malt, vinous, or spirituous liquors will not be supplied.—*Regis. Subs. Dept. Vide A. R., 1429; "Exceptional Articles."*

NOTE.—As to stores longest on hand to be first sold, vide A. R., 1357.

842. Subsistence supplies will not be obtained, issued, sold, or otherwise disposed of, except as authorized by regulations.—*A. R., 1363.*

843. When subsistence supplies are sold at public auction they must not be purchased by a commissary sergeant or an employee of the Subsistence Department or be retained after sale in a commissary storehouse.—*Regis. Subs. Dept.*

844. Sales of subsistence stores (except of ice and forage for beef cattle) will be made at cost prices for cash to an officer on his certificate that the stores are for his personal or family use or for the use of an officers' mess of which he is the caterer, and will be similarly made on a certificate that they are for his or her personal use to a contract surgeon, a dental surgeon, a veterinarian, or a female nurse when stationed within a military post or serving with troops in the field. Sales will also be made at cost prices for cash to a member of the

immediate family of an officer, during his absence, upon a written request by him to the commissary.—*A. R., 1426.*

845. Sales to officers paid for within the calendar month in which made will be regarded as cash sales; if not paid for within that month they will be reported as credit sales and so accounted for, and the amounts due collected through the Pay Department.—*A. R., 1427. Vide Rev. Stat., 1299.*

846. Sales of reasonable quantities of stores will be made to an enlisted man on the active or retired list, for cash, upon his declaration (Form 54) in writing, that they are intended for his own use. A company, detachment, hospital, post bakery, or post exchange may purchase for cash under similar conditions and upon the certificate of the officer in charge.—*A. R., 1428. Vide Rev. Stat., 1149, 1301.*

847. Civilians employed with the Army, including those expressly employed for their services as tailors, shoemakers, and laundrymen, may be allowed, at remote places or in the field where food can not otherwise be procured, to purchase from the Subsistence Department, in limited quantities for their own use, for cash, at cost prices with ten per cent added, such articles of the ration, or of stores kept for sales to officers and enlisted men, as can be spared from the supplies on hand.—*A. R., 1430, as amended by G. O. No. 130, A. G. O., 1901.*

848. Sales may be made on credit to officers and enlisted men who have not been regularly paid or who are in the field. Officers will certify that the stores are for their own use and receipt for them (Form 73). Enlisted men will obtain permits from their company commanders (Form 55), approved by the commanding officer, for purchases on credit. Permits will not be given to a soldier in excess of the unencumbered pay due him nor in any month in excess of his monthly pay. A recruit may be furnished on credit with such of the following articles as may be needed by him, viz: A hand basin, a piece of soap, a toothbrush, two towels, a comb, a hairbrush, a shoebrush and a box of shoe blacking, and not to exceed 1 pound of tobacco.—*A. R., 1431. Vide Rev. Stat., 1145; A. R., 1435, 1436.*

849. An officer purchasing subsistence stores on credit will furnish the commissary making the sale with a receipt in duplicate (Form 73) setting forth the place and date of purchase, the name of the commissary who made the sale, and the money value of the stores so purchased. One copy of the receipt will be forwarded by the commissary to the paymaster who pays the officer, or to the chief paymaster of the department, and will be filed with the pay voucher on which collection is made. The duplicate receipt will be filed by the commissary with his retained abstract of sales (Form 4). The names of the officers purchasing subsistence stores on credit, the organizations to which they belong, and the money value of the stores so purchased will be entered on the abstract of sales.—*A. R., 1435.*

850. Recruits reaching their companies from recruiting stations without having been furnished with the articles mentioned in *A. R., 1431*, may be furnished by the commissary with such as may be needed, the cost price to be charged against them on the first muster and pay roll.—*Regs. Subs. Dept.*

851. Articles purchased by the Subsistence Department by net weight will be sold at net weight at the time of sale. Where the weight of a wrapper or cover at the time of purchase was included in the weight of an article it will be included in the weight when the article is sold. Articles in cartons, packets, or sealed cans will be sold as purchased.—*A. R., 1432.*

852. Post commanders will regulate sales and delivery of supplies. Selling (except by the post exchange) or bartering of supplies purchased from the commissary is forbidden.—*A. R., 1433.*

853. The commanding officer of a post at or near which the immediate family of a regular or volunteer soldier who is absent abroad resides may, if the residence and other conditions of such family make it proper, grant to the head thereof permits to purchase from the Subsistence Department at the post, for cash at cost prices, such quantities of subsistence stores as in his opinion may be reasonably needed for the sole use of the soldier's immediate family. The total amount of subsistence stores so sold to soldiers' families will be entered by the commissary in a separate item on the abstract of sales (Form 4) each month.—*A. R., 1434.*

854. Hard bread is authorized to be sold to soldiers' reunions when desired at cost price with 10 per cent added.—*3903 Misc., 1880.*

855. The medical officer in command of the general hospital at Fort Bayard, N. Mex., is authorized to purchase from the Subsistence Department the subsistence stores needed for the subsistence of discharged enlisted men at that hospital who are beneficiaries of the U. S. Soldiers' Home, Washington, D. C., under the provisions of G. O. No. 159, A. G. O., 1899.—*G. O. 34, A. G. O., 1902.*

856. Sales of subsistence stores to the widow of an officer or soldier, or officers who board at a hotel or public boarding house, are not authorized.—*Cir. Letter, O. C. G., Feb. 12, 1901; Cir. No. 10, A. G. O., 1884.*

857. The sale of subsistence stores to any sick or convalescent officer, soldier, or civilian on transport or in hospital, except upon the written order of a medical officer on duty with the transport, or in the hospital, is forbidden.—*88909, O. C. G.*

858. The commissary who sells to enlisted men on credit will make a statement of dues (Form 42) in triplicate, for each company or organization to which the men belong. One copy will be furnished to the company or other commander, who will charge the dues on the next pay roll and on subsequent rolls until collected. If a recruit leaves his station or rendezvous before the money value of the toilet articles furnished him on credit has been collected, the amount due will be noted on the descriptive and assignment card, in order that the paymaster may withhold it at the first payment after the recruit has joined his company.—*A. R., 1431, and Cir. No. 1, A. G. O., 1896.*

859. Amounts due from credit sales will be collected by paymasters, taken up by them and promptly transferred to a disbursing commissary (Form 3), the paymaster giving duplicate invoices and taking receipts on each pay account or pay roll.—*A. R., 1437. Vide Rev. Stat., 1800.*

860. Sales will be consolidated monthly on an abstract (Form 4) in duplicate. The commanding officer will satisfy himself that the purchases have been properly authorized and duly made and will so certify on the abstract. The copy of the abstract accompanying the commissary's account current will serve as a voucher to the account current, as well as to the officer's return.—*A. R., 1438.*

861. There is no authority in boards of survey or others to reduce the selling price of subsistence stores below the cost or invoice price of the same.—*21 Stat. L., 347; 23 Stat. L., 108; Cir. Letter, O. C. G., Sept. 19, 1896; "Supplies;" and "Boards of Survey."*

862. All sales of subsistence supplies to officers and enlisted men shall be made at cost price only; and the cost price of each article shall be understood, in all cases of such sales, to be the invoice prices of the last lot of that article received by the officers making the sale prior to the first day of the month in which the sale is made.—*Act of July 5, 1884 (23 Stat. L., 108.)*

863. On the first day of each calendar month a list will be prepared in duplicate at each post showing the prices at which stores will be sold during the month. The price for each article will be the invoice price of the last lot of

that article received prior to the day on which the price list is prepared. One copy will be furnished the adjutant's office, and one posted up in the office of the commissary.—*A. R., 1489. Vide 23 Stat. L., 108; Cir. No. 2, O. C. G., 1884.*

864. While the price at which an article of subsistence stores may be sold is the invoice price of the last lot of that variety of article received by the officer by whom the sale is made prior to the first day of the month in which the sale is made, this rule does not authorize the equalization of prices between several varieties of the same article, the prices of which necessarily vary with the character of the variety (as in the case of several kinds of smoking tobacco, cigars, crackers, toilet soaps, brushes, towels, etc.); but where subsistence stores are transferred from an abandoned post to another post, they will be sold at the prices current for like stores at the latter post, and if they are not of the kinds on hand they will be sold at the prices current at the abandoned post at date of shipment. If reshipped thereafter, they will be invoiced at the prices current at the post at time of shipment. If transferred from an abandoned post to a purchasing officer, and are thereafter reshipped, they will be invoiced at the last purchase price recently paid by the officer; or, if recent purchases have not been made, then at the ruling market prices of the articles at the purchasing station. The shipment of stores in small quantities from one post to another will not affect prices at the latter post.—*Regs. Subs. Dept.*

865. A commissary who has received an invoice of stores in a given month and is relieved before the end of the month will invoice to his successor the stores so received at their actual invoice price, although the current selling price of such stores will continue until the beginning of the next month.—*Regs. Subs. Dept.*

866. Where two or more lots of the same kind of stores are received at a post on the same day, a difference existing between the invoice prices of the lots, the following rule will be observed: If the lots are received at different hours of the same day, the price of the last lot received will govern, but if the lots are received at precisely the same time, the price of the principal lot—the largest one—will be taken.—*2043 Misc., 1880. Vide Cir. No. 3, O. C. G., 1882.*

867. When at the close of a month the supply of an article is exhausted, the invoice price of the next lot received should govern during the month when received.—*Regs. Subs. Dept.*

868. On Government transports the transport commissary will have exclusive charge of sales to the saloon, mess officers, and enlisted men of all articles now authorized to be sold by the Subsistence Department and all such other articles as may be authorized by the Secretary of War. Under the transport commissary the subsistence storekeeper will have exclusive charge of all sales to persons authorized to purchase from the Subsistence Department.—*Regs. A. T. S., 14, 149.*

869. When in port guests may be entertained aboard ship by permission of the transport commissary; but the party inviting them must pay the fixed charges for the same. Hospitality at the expense of the Government will not be permitted.—*Regs. A. T. S., 144.*

NOTES.—For sales of subsistence stores in which officers of the Subsistence Department shall not be concerned, vide Rev. Stat., 1150.

For proceeds of sales of subsistence supplies, vide A. R., 696, 697, 698; "Proceeds of sales."

For sales of condemned stores, vide A. R., 761; "Supplies."

For sales of supplies to militia, vide 25 Stat. L., p. 780, sec. 57; G. O. No. 15, A. G. O., 1897; "Supplies."

For sales of savings of rations, vide "Savings;" A. R., 312, 1407.

For sales at public auction, vide A. R., 761, 1361; "Supplies;" Form 44.

For sale, etc., of subsistence supplies in urgent cases, vide Rev. Stat., 1241; A. R., 1361; Decision Comptroller Treasury, Vol. VII, 260; "Supplies."

For sales of empty barrels and boxes, hides, tallow, and other like articles, vide A. R., 1362.

SAMPLES.

870. Whenever standards for supplies to be purchased can be made known by reference to approved samples, it will be stated in advertisements and specifications that information concerning standards can be obtained upon application at the office issuing the advertisement.—*Regs. Subs. Dept.*

871. Bidders for supplies will be permitted to examine the standard samples at the places where deposited.—*A. R., 604.*

872. Standard samples for ration articles should be, as far as practicable, uniform throughout the country. While it is not expected that articles exactly corresponding in quality can be procured at all the markets, the object is to obtain articles as nearly like the standards as practicable.—*Regs. Subs. Dept.*

873. Samples used as standards should be often renewed from stores newly purchased. From time to time inquiry will be made by the Commissary General regarding the existing standard samples. When deemed necessary, changes in the same will be made, and specimen samples may be called for by him.—*Regs. Subs. Dept. Vide Cir. Letter, O. C. G., Oct. 8, 1896.*

874. Whenever an advertisement states that samples are required they must accompany proposals, be referred to therein, and be plainly marked with the name of the bidder submitting them. They will be of ample size to enable a correct opinion to be formed of the articles offered or to admit of a thorough test being made. Samples will not be received after proposals they should accompany are opened, and no proposal will be considered when samples are not furnished as required. Unused samples not called for within one week will be disposed of.—*Regs. Subs. Dept.*

SAVINGS.

875. By due economy in interior administration of companies and other organizations some part of the ration can be saved and sold and the proceeds applied to provide additional articles of diet.—*A. R., 312.*

876. All articles of the ration (excepting fresh beef, dried or pickled fish, soft bread, fresh or desiccated vegetables, and dried fruit) due a company, bakery, or other military organization, and not needed for consumption, will, if public loss will not result, be retained for reissue by the commissary, and will be paid for by him as savings at the invoice prices. The entering of a more expensive component article of the ration on the ration return with the view of leaving it undrawn and selling it to the commissary as savings and purchasing from him for use in its place a less expensive article of the same component is prohibited. Savings not needed by the commissary for reissue may be sold by companies, bakeries, or other organizations to any purchasers.—*A. R., 1407.*

877. Savings on fresh beef are not allowed to hospitals.—*101948, 104503, O. C. G.*

878. Savings of the flour ration, ordinarily 33 per cent, will be disposed of by the post treasurer for the benefit of the troops. Bread may be baked from it for sale to civilian employees and others connected with the military service at the post, and to post exchanges; the residue of the flour will be sold.—*A. R., 327.*

879. All savings of fat, slush, etc., on Army transports, which may be salable, will be placed in barrels and on reaching the home port will be turned over to the authorized commissary representative at the dock, and when disposed of the money will be turned into the transport commissary to be properly accounted for.—*Regs. A. T. S., 142.*

880. At a post provided with a separate mess for prisoners (general), the savings of the ration will accrue to the prisoners' mess fund.—*G. O. No. 55, A. G. O., 1895.*

881. While the proceeds from the savings of the rations of the Hospital Corps, and from the savings of the rations of patients who do not require special diet, belong to the hospital fund, the formation of a fund from articles purchased for special diet for enlisted men too sick to use the Army ration is prohibited.—*A. R., 331, 1895. Vide G. O. No. 182, A. G. O., 1899.*

882. Where articles of subsistence stores furnished for sale at a post accumulate in excess of requirements and they are issued to save loss, no stores thus issued will be bought back by the commissary as savings.—*A. R., 1859.*

883. While savings of the rations issued to troops on transports are prohibited, yet articles of the ration due the organizations aboard, not needed for consumption, may be exchanged for a like money value of other subsistence stores to better the mess and give greater variety while on the voyage.—*A. R., 1881. Vide Regs. A. T. S., 147.*

884. No portion of the travel ration is purchased as savings by the commissary. Company commanders are required under the provisions of *A. R., 1886*, to turn in such of the travel rations as are in excess for the time actually consumed by the journey; but any unconsumed portion of the travel ration allowed for the time actually required for the journey can be disposed of by the company commander elsewhere than to the commissary.—*103862, O. C. G.*

885. The savings of an enlisted man messing separately can not be purchased by the Subsistence Department, as the only savings that department is authorized to purchase are those of "Company, bakery, or other military organization."—*92 Misc., 1883; A. R., 1407.*

886. No article once removed from the storehouse will be purchased back as savings, except on the order of the commanding officer.—*A. R., 1890. Vide A. R., 1407.*

887. Savings purchased by the commissary will be entered on a receipt roll (Form 17), in duplicate, in the name of the organization to which they belong, and the money value received for by the officer in charge thereof. Payments for hospital savings will be made to the surgeon of the post or station.—*A. R., 1408.*

888. If savings are not paid for by the commissary in the month in which accumulated, the proper organization will be furnished with an extract, in duplicate, of the receipt roll, showing stores received from it and the amount due, which, duly certified by the commissary and approved by the commanding officer, will be presented for payment to any commissary having funds for the purpose.—*A. R., 1409.*

STORAGE AND STOREHOUSES.

889. Storehouses, sheds, paulins, or other means of covering and protecting subsistence supplies will ordinarily be provided by the Quartermaster's Department. The annual army appropriation acts contain a clause which authorizes the Subsistence Department to make the necessary expenditures for "*temporary* buildings, cellars, and other means of protecting subsistence supplies when not provided by the Quartermaster's Department."

—*A. R., 1373. Vide A. R., 1077; Annual Appropriation Acts.*

890. Chief commissaries should keep themselves informed as to the actual and contemplated assignments of storage facilities at posts, and should seek to be heard as to the fitness or unfitness, the sufficiency or insufficiency, of any building which is, or at any time is proposed to be, assigned to the Subsistence Department, and should advise the Commissary General, with full recommendations, in all cases of controversy.—*Cir. Letter, O. C. G., Sept. 12, 1895.*

891. The securing of necessary storage facilities for the Subsistence Department at posts should be managed by the chief commissary, through the department commander. To this end the department commander should be induced

to require all estimates, requisitions, and other papers bearing on the subject of storage facilities for subsistence stores at posts to be referred to the chief commissary in order that the latter may be apprized at all times of what is being done and what is in contemplation for protecting the interests of his department at the various posts, and that he may advise with the department commander on all such subjects. The chief commissary should, of course, keep a record of all such references, so as to be in a position, at any time, to follow up measures and to put forth efforts for effecting the establishment and maintenance of facilities necessary for the keeping of subsistence supplies at posts in wholesome condition, and for preserving them from damage and loss in store. In proper cases, where the Quartermaster's Department has been applied to for necessary expenses in connection with the establishment or maintenance of storage facilities for subsistence supplies at a post, and has failed or declined and has made record evidence of the fact, the chief commissary should urge upon the department commander the propriety of recommending the expenditure of the necessary amount of funds from the appropriation "Subsistence of the Army" under that clause authorizing the expenditure for "*temporary* buildings, cellars, and other means of protecting subsistence supplies when not provided by the Quartermaster's Department." But such *temporary* means should be mere makeshifts, and should not amount to permanent structures, which should be supplied by the Quartermaster's Department.—*Regs. Subs. Dept.* *Vide Cir. Letter, O. C. G., Apr. 24, 1895.*

892. For the proper storage of 25,000 complete rations, a room 20 x 40 feet is required, or say 800 feet of floor space.—*Regs. Subs. Dept.*

893. The following tentage, to be furnished by the Quartermaster's Department, is required for the equipment of a regimental commissary in the field for the storage and issue of subsistence supplies issued by the Subsistence Department: two hospital tents, two wall tents, one common tent, two large paulins, four upright hospital tent poles, two ridge hospital tent poles, four upright wall tent poles, two ridge wall tent poles, two upright common tent poles, and one ridge common tent pole.—*Regs. Subs. Dept.*

894. Commissaries will make daily inspections of their storehouses; see that they are kept dry and well ventilated; that the stores are properly cared for; that barrels and buckets of water and other means of extinguishing fires are ready for use, and that all proper precautions are taken to guard against loss.—*A. R., 1874.*

895. Coal oil, gunpowder, quicklime, or other articles of like dangerous nature will not be kept in or near subsistence storehouses.—*A. R., 1875.*

896. Vegetables should not be stored in cellars under subsistence storehouses, but in root houses—structures apart from the storehouses—constructed in the earth or on the surface. These root houses or cellars are permanent structures and should be provided by and at the expense of the Quartermaster's Department.—*Cir. Letter, O. C. G., Apr. 24, 1895.*

897. When practicable, each kind of subsistence stores will be placed by itself, the packages arranged so as to allow the air to circulate among them, and to permit the kind, quantity, and age (date of purchase) of each lot to be readily ascertained.—*Regs. Subs. Dept.*

898. The window openings of storehouses should be provided with iron bars and shutters. In hot weather the sun should be excluded, and at night the sashes and shutters should be opened for ventilation, a curtain of bagging or other suitable material being fastened in the window openings to keep out flies. Neatness should be observed everywhere, especially in sales rooms.—*Regs. Subs. Dept.*

899. The keys of storehouses will not be intrusted to enlisted men or civilians without great circumspection upon the part of the accountable officer; and

keys of storehouses should be in possession of officers at night.—*Regs. Subs. Dept.*
Vide A. R., 756.

900. The number of lights and hours during which electric current or gas may be used in storehouses will be designated by the commanding officer.—*G. O. No. 44, A. G. O., 1901.*

901. The following are the specifications of the labor and material required in the construction of a root cellar (in accordance with plans No. 65 "B," prepared in the office of the Quartermaster General, which plans are referred to and made a part of the specifications below), to cost about \$600:

GENERAL CONDITIONS.

EXCAVATION, ETC.

Excavate as required by the site and drawings to the depth and shape shown on section, and deposit same where directed, so it can be used later, toward the embankment or covering.

Sufficient material to complete the embankment to be taken from such point as shall be designated by officer in charge, and the entire surface to be carefully sodded at completion. The sods on the outer slopes to be thoroughly secured by proper stakes to prevent washing out.

Special note.—If the stone quarry at or near the post is considered suitable and convenient, it would be better, as a matter of durability, to construct a wall around cellar of stone laid up dry in place of the timber and plank walls shown and specified.

CARPENTER WORK.

Framing.—All timbers to be of Oregon pine or other good building timber suitable to the locality (cost and quality considered, and to be determined by officer in charge). It must be well seasoned, free from shakes large knots, or other imperfections impairing its strength and durability, straight-grained and square-edged. All timbers must be properly framed, according to plans.

Sizes of lumber.—Sills 4 by 6 inches, laid flat, halved and pinned at angles; main posts 6 by 6 inches and tenoned into 6 by 6 inch crossbeams.

Studs 2 by 6 inches, spaced midway between outside posts. End posts supporting purlins 4 by 6 inches. Plate 2 by 6 inches, doubled and spiked together, breaking joints. Studs and purlins 4 by 6 inches.

Floors.—Entire floor of bins to be covered with 1-inch boards, securely nailed to 3 by 4 inch sleepers set on edge, while the passage will be covered with 2-inch plank spiked to 3 by 4 inch sleepers.

Boarding and roofing.—Outside walls of building to be covered with 2-inch plank, and the entire roof to be covered with two layers of same, care being taken to break joints throughout. All joints to be given a thick coat of oil paint, or paint skins, then driven tightly together and securely spiked.

Ventilators.—Construct two square ventilators on ridge, as shown, of 1-inch boards, securely fitted in place.

Bins, etc.—Bins to be constructed as shown, using 1-inch boards for partitions, securely nailed to posts. Fronts of bins to be fitted with movable boards, to slide in grooves made by nailing 1 by 2 inch strips each side of posts. The racks to be constructed in two tiers of 1 by 4 inch strips, placed $\frac{3}{4}$ inch apart, resting on 2 by 4 inch pieces spiked to posts.

Bulkhead.—The framework around outside door to be thoroughly constructed, with a 2 by 4 inch frame to receive doors.

Doors.—Inside door to be clear white-pine glazed sash door, stock pattern, $1\frac{3}{4}$ inches thick, with ogee panels. To be of the dimensions given, and fitted with suitable loose joint butts, mineral knobs and mortise lock.

The outside doors to be $1\frac{1}{8}$ -inch tongued and grooved strips tightly fitted together, and securely nailed to three $1\frac{1}{8}$ by 8 inch battens, and fitted with approved strap hinges, haep, staples, and padlock.

Steps.—Construct the steps as shown; the treads to be $1\frac{3}{4}$ -inch plank with rounded nosing and treads $\frac{7}{8}$ inch thick, resting on three 2 by 12 inch stringers, thoroughly secured in place.

PAINTING.

All the outside woodwork or bulkhead, ventilators, and both sides of outside doors to receive two coats of pure white lead and linseed oil, colored as may be directed by officer in charge, and the entire work to be left complete in all particulars.

APPROXIMATE ESTIMATE OF THE COST OF MATERIAL AND LABOR NECESSARY TO CONSTRUCT A ROOT CELLAR, IN ACCORDANCE WITH PLAN "65 B," PREPARED IN THE OFFICE OF THE QUARTERMASTER GENERAL.

100 cubic yards excavation at 25 cents	\$25.00
125 cubic yards grading at 40 cents	50.00
200 square yards sodding at 20 cents	40.00
3,500 feet framing lumber at \$17	59.50
7,500 feet plank at \$17	127.50
1,500 feet lumber (bins) at \$17	25.50
1 sash door, frame, etc., complete	10.00
1 flight of steps complete	10.00
1 bulkhead and batten door complete	25.00
2 plank ventilators	8.00
Hardware	15.00
500 square yards pitch at 12 cents	60.00
25 square yards paint at 30 cents	7.50
Carpenter's labor	140.00
 Add 5 per cent for contingencies	 \$603.00
	30.15
 Total	 \$633.15

—Cir. Letter, O. C. G., July 3, 1895.

SUPPLIES (IN BULK).

I.—GENERAL PROVISIONS.

902. Subsistence supplies comprise all articles of subsistence stores and subsistence property.—*A. R., 1955. Vide G. O. No. 130, A. G. O., 1901.*

903. Accountability and responsibility devolve upon any person to whom supplies are intrusted and who is required to make returns therefor. Responsibility without accountability devolves upon one to whom supplies are intrusted, but who is not required to make returns therefor.—*A. R., 739.*

904. If an officer in charge of supplies (not properly pertaining to a company or detachment) is, by order, leave of absence, or any other cause, separated from them, the commanding officer, or an officer designated by him, will receipt and account for them.—*A. R., 741.*

905. If it becomes necessary to remove all officers from the charge of supplies, the commanding officer will take measures to secure them and report the circumstances to the proper authority.—*A. R., 742.*

906. An officer will not, when it can be avoided, be detailed for duty which will separate him from supplies for which he is accountable.—*A. R., 746.*

907. A transfer of supplies involves a change of possession and accountability. The transferring officer will furnish the receiving officer with invoices in duplicate, accurately enumerating the supplies, and the latter will return duplicate receipts. The transaction will appear on the returns rendered by each.—*A. R., 747.*

908. When an officer is relieved from duty he will, unless otherwise ordered, turn over to his successor all the supplies pertaining to the service from which he is relieved.—*A. R., 16, 712.*

NOTE.—For action required when an officer to whom supplies have been forwarded and who believes they have miscarried, vide *A. R., 748; "Transfers and Shipments."*

909. If an officer to whom supplies have been transferred refuses to receipt for them, the invoicing officer will report the facts to the commanding officer of the former for action. Copies of all papers relating to the transaction will be filed with his returns.—*A. R., 749.*

910. When packages of supplies are opened for the first time, whether because of apparent defect or for issue, the officer responsible, or some other commissioned officer, will be present and verify the contents by actual weight, count, or measurement, as circumstances may require, and in case of deficiency or damage will make written report of the facts to the post commander. If only the officer responsible be present and make the report, he will secure the sworn statements in writing of one or more civilians or enlisted men regarding the condition of the supplies when examined. Should a board of survey be convened, the post commander will refer to it the report made by the examining officer, together with the sworn statements.—*A. R., 751.*

911. The giving or taking of receipts in blank for supplies is prohibited.—*A. R., 753.*

912. All public subsistence stores taken from the enemy shall be secured for the service of the United States, and for neglect thereof the commanding officer shall be answerable. They will be turned over to a subsistence officer, who will immediately take them up on his returns, with full statement as to whence they came.—*Regs. Subs. Dept. Vide A. W., 9.*

913. Supplies procured by one bureau will not be furnished to another except by special authority of the Secretary of War. When furnished and restored in kind, they will be delivered at the post from which received, or at such other post as department commanders or chiefs of bureaus concerned may determine. If the transaction is between two bureaus of the War Department, payment

will be made at the contract or invoice price of the supplies; when between a bureau of the War Department and any other Executive Department, the amount to be paid will include the contract or invoice price and cost of transportation.—*A. R.*, 753. *Vide A. R.*, 698 and 1363.

914. Subsistence supplies will not be transferred gratuitously to another staff department, nor obtained, issued, sold, or otherwise disposed of, except as authorized by regulations.—*A. R.*, 1363. *Vide A. R.*, 698, 753; *L. B.*, 140, p. 574; 1067, 7754, *O. C. G.*

915. Supplies procured out of Army appropriations will not be transferred, in any way or under any circumstances, for the use of Indians, except under authority first obtained from the Secretary of War. Any officer violating the terms of this regulation will be charged with the money value of the supplies transferred, and in addition be otherwise held accountable according to circumstances.—*A. R.*, 555, *as amended by G. O. No. 130, A. G. O., 1901.*

916. In no case will supplies be taken as a part of the outfit of surveying or exploring expeditions for which Congress has made appropriations, without the express authority of the Secretary of War.—*A. R.*, 754.

917. Commissaries will issue to signal parties serving in their vicinity such supplies as may be necessary for their proper subsistence, on the requisition of the officers in charge of such parties.—*A. R.*, 1751.

918. Before shipping subsistence supplies to other points, commissaries will carefully examine the supplies, opening original packages when there is doubt as to the sound and serviceable condition of their contents. Damaged or unserviceable articles, or those liable soon to become so, will not be shipped.—*Regs. Subs. Dept.* *Vide Cir. No. 6, O. C. G.*, 1894.

919. When it is impracticable for an officer to personally superintend his issues—as may be the case with one charged with disbursements, or the care of depots—he should choose with great caution the agent to whom he intrusts the duty.—*A. R.*, 755.

NOTE.—As to custody of keys of storehouses and chests, *vide A. R.*, 756; "Storage and Storehouses."

920. All movable supplies will, if practicable, be conspicuously branded "U S." before being used.—*A. R.*, 758.

NOTE.—As to marking supplies, *vide "Marks;"* and as to packages of supplies, *vide "Packages."*

921. Supplies will not be used nor will labor hired for the Government be employed for any private purpose whatsoever, except as authorized in Army Regulations.—*A. R.*, 759.

922. Subsistence supplies in good condition, but not required for use, will be disposed of under the direction of the Commissary General. In urgent cases, such as sudden abandonment of a post, liability to rapid deterioration, etc., they may be sold, or otherwise disposed of, on the recommendation of an inspecting officer approved by a commanding general.—*A. R.*, 1361.

923. Subsistence supplies in good condition but not required for use where they are located, and it being inexpedient to transport them to a place where they can be used, may be regarded as unsuitable and sold as provided in *A. R.*, 1361.—*Decision Comp. Treas.*, vol. 7, p. 260. *Vide Rev. Stat.*, 1241; *Cir. Letter, O. C. G.*, Sept. 19, 1896; 68376, *O. C. G.*

924. Subsistence supplies condemned and ordered sold will be disposed of for cash at auction, or to the highest bidder on sealed proposals on due public notice, and in such market as the public interests may require. The officer making the sale will suspend it when in his opinion better prices can be obtained. The auctioneer's certified detailed account of the sale, and the vouchers for the expenses attending it, will be reported on the proper form (Form 44) to the

Commissary General, and a copy of the auctioneer's detailed account of the sale will be furnished the Inspector General.—*A. R.*, 761.

925. Subsistence supplies which have been condemned, or stores of other departments the "issue" price of which has been reduced by a board of survey, will not be purchased by an officer who was responsible therefor at the time of condemnation or reduction of price, nor by an officer who bore any part in such condemnation or reduction. The selling price of subsistence stores kept for sale by the Subsistence Department can not, under the law, be reduced, by boards of survey or others, below the "cost" price.—*A. R.*, 762; *27 Stat. L.*, 347, *28 Stat. L.*, 108; *Cir. Letter, O. C. G.*, Sept. 19, 1896.

926. If subsistence supplies are sold at public auction, they must not be purchased by a commissary sergeant, or any employee of the Subsistence Department, or be longer kept in a subsistence storehouse.—*L. B.*, 116, p. 552.

927. On the death of an officer in charge of subsistence supplies, the board of survey appointed by his commanding officer will inventory the same and make the customary returns therefor, stating accurately their condition. These returns will be forwarded to the Commissary General by the commanding officer, who will designate an officer to take charge of such supplies until orders in the case are received from the proper authority.—*A. R.*, 97.

928. All supplies, whether paid for or not, must be accounted for on the proper returns.—*A. R.*, 774.

929. Accountability for supplies will not be transferred to enlisted men, except to sergeants of the post noncommissioned staff at ungarrisoned posts and sergeants of the Signal Corps, or enlisted men acting as such.—*A. R.*, 776.

930. An officer will have credit for an expenditure of supplies made in obedience to the order of his commanding officer. If the expenditure is disallowed, it will be charged to the officer who ordered it.—*A. R.*, 778.

931. Supplies expended, lost, or destroyed in the military service must be accounted for by affidavit, or the certificate of a commissioned officer, or other satisfactory evidence.—*A. R.*, 779.

NOTE.—For method of procedure where loss or improper use of subsistence supplies is not satisfactorily explained, vide *A. R.*, 1371; *Rev. Stat.*, 1304.

932. Empty barrels and boxes, hides, tallow and other like property not required for public use, the disposal of which is not otherwise provided for, will be carefully preserved and sold as may be convenient.—*A. R.*, 1362.

933. When an enlisted man has, by a court-martial, been convicted of losing or damaging supplies, the officer responsible for the supplies will send with his return a certified copy of so much of the court-martial order as refers to the case, giving number, date, and place of issue of the order, and stating on the face of said copy the rolls on which the charges are made.—*A. R.*, 780.

NOTE.—When an officer fails to render prescribed returns in a reasonable time, vide *A. R.*, 781; "Accounts and Returns."

934. Causes of damage to, and of loss and destruction of, supplies are classified as follows:

1. Unavoidable causes, being those over which the responsible officers have no control, occurring (a) in the ordinary course of service, or (b) as incident to an active campaign.

2. Avoidable causes, being those due to carelessness, willfulness, or neglect.—*A. R.*, 763.

935. Officers responsible for supplies will be charged for any damage to or loss or destruction of the same, and the money value deducted from their monthly pay, unless they show, to the satisfaction of the Secretary of War, by their own affidavits or certificates, or by one or more depositions, that the damage, loss, or destruction was occasioned by unavoidable causes, and without fault or neglect on their part.—*A. R.*, 764.

936. If an article of supplies be lost or damaged by the neglect or fault of an officer or soldier, he shall pay the value thereof, or the cost of repairs, at such rates as a board of survey may determine.—*A. R.*, 766.

937. Any officer who, willfully or through neglect, suffers to be lost, spoiled, or damaged, any military stores belonging to the United States, shall make good the loss or damage, and be dismissed from the service.—*A. W.*, 15.

938. If articles of supplies are embezzled, or lost, or damaged through neglect by a civilian employee, the value or damage as ascertained (and by a board of survey if necessary) shall be charged to him and set against any pay or money due him.—*A. R.*, 769.

939. Any State or Territory may purchase for the use of its national guard or reserve militia, at regulation prices for cash at place of sale, such stores and supplies from any Department of the Army as, in the opinion of the Secretary of War, can be spared.—*Act Feb. 24, 1897. Vide G. O. No. 15, A. G. O., 1897; Cir. No. 32, A. G. O., 1900.*

II.—SUBSISTENCE STORES.

940. Subsistence stores consist of articles composing the ration and those furnished for sale to officers and enlisted men; also ice for organizations of enlisted men stationed in the island possessions, lantern candles for stable use, matches for lighting public fires, toilet paper for enlisted men, recruits, and general prisoners, rock salt for public animals and salt for rebrining, and forage for beef cattle.—*A. R.*, 1355, as amended by *G. O. No. 130, A. G. O., 1901. Vide G. O. No. 26, A. G. O., 1901; Cir. Letter, O. C. G., Mar. 29, 1901.*

941. The following is a list of stores authorized to be kept on hand in the United States, Cuba, Porto Rico, Alaska, and Hawaii, for sales to officers and enlisted men:

Articles.	Varieties.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Beef	Fresh	Pound	
Mutton	do	do	
Bacon	Dry-salt cure	do	Crates: $\frac{3}{4}$ -lb. cans; 9-lb. cans; catchweight cans.
Pork	Light mess	do	Bbls.
Beef	Salt	do	Do.
Beef, corned	Canned	Can	2-lb. cans.
Beef, roast	do	do	Do.
Hash, corned beef	do	do	Do.
Beef and vegetable stew	do	do	1-ration cans; 2-ration cans.
Fish	Dried	Pound	Boxes.
	Pickled	do	10-lb. kits.
Flour	Canned, salmon	Can	1-lb. cans.
Hard bread	Straight	Pound	Bbls.; 100-lb. double sacks.
Corn meal	White or yellow	do	1-lb. cartons; 50-lb. boxes.
Baking powder		do	Bbls.; 100-lb. double sacks.
Hops	Dried or compressed	do	$\frac{1}{2}$ -lb. cans.
Yeast		do	8-oz. packages.
Beans		do	6-oz. tins.
Beans, baked	Canned	Can	100-lb. double sacks.
Pease	Dried	Pound	1-lb. cans; 3-lb. cans.
Rice		do	100-lb. double sacks.
Hominy	Coarse	do	Do.
	Fine	do	Bbls.
Potatoes	Fresh	do	2-lb. cartons.
	Desiccated	do	Bbls.; sacks.
Onions	Fresh	do	20-lb. tins.
Tomatoes	Desiccated	do	Bbls.; sacks.
	Canned	Can	20-lb. tins.
Prunes	Undipped, not smaller than 70's.	Pound	$2\frac{1}{2}$ -lb. cans; 3-lb. cans; gallon cans.
Apples	Evaporated	do	5-lb. tins; 50-lb. boxes.
Peaches	Evaporated (unpeeled)	do	Do.
Jam	Blackberry	Can	Do.
	Green	Pound	2-lb. cans.
Coffee	Roasted and ground	do	Original sacks. In tins.

Articles.	Varieties.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Tea	Black : Oolong ----- English Breakfast ----- Green : Gunpowder ----- Young Hyeon ----- Japan -----	Pound -----	Caddies.
Sugar	Black -----	do	Bbls.; 100-lb. double sacks.
Vinegar	Not less than 35 grs. strength	Gallon	Red bbls.; red $\frac{1}{2}$ bbls.
Pickles	Cucumber, 1,200 to barrel of 32 gallons.	do	Green $\frac{1}{2}$ bbls.; green 10-gal. kegs.
Salt	Issue -----	Pound	Bbls.; sacks.
Pepper	Black -----	do	$\frac{1}{4}$ -lb. tins.
Soap, issue	1-lb. bar, net -----	do	60-lb. boxes.
Candles	Stearic acid, 6's -----	do	40-lb. boxes.
Candles, lantern	Stearic acid, $2\frac{1}{2}$ by $1\frac{1}{2}$ inches -----	do	Do.
Matches	Safety -----	Box	60's.
Paper, toilet	Flat or rolled -----	Package or roll.	Pkgs.; rolls.
Salt	Rock -----	Pound	Bbls.; sacks.
Apples	Canned -----	Can	3-lb. cans; gallon cans.
Apricots	do -----	do	$2\frac{1}{2}$ -lb. cans; 3-lb. cans.
Bacon, breakfast, dry-salt cure or sugar-cured.	In pieces -----	Pound	100-lb. crates.
Basins, hand	Sliced, in cans -----	Can	1-lb. cans.
Beef, chipped	Agate -----	Number	1-lb. cans.
Blacking, shoe	Canned -----	Can	4-oz. boxes.
Blanco	American -----	Box	8-oz. boxes.
Bluing	Khaki ----- White ----- Ball ----- Powdered -----	do	2-oz. boxes.
Borax	do -----	Pound	1-lb. papers.
Brooms, whisk	Medium size -----	Number	
Brushes, blacking	Daubers; polishers without daubers.	do	
Brushes, hair	Medium -----	do	
Brushes, tooth	Assorted -----	do	
Butter	-----	Pound	3-lb. cans; 2-lb. jars; packed in brine in firkins.
Can openers	-----	Number	
Cheese	American ----- Edam ----- Plain ----- Vanilla -----	Pound	1-lb. packages.
Chocolate	do -----	Number	Do.
Cigars	Two brands -----	Number	Boxes; $\frac{1}{2}$ boxes.
Cinnamon	Ground -----	Pound	$\frac{1}{2}$ -lb. tins.
Clotheslines	Cotton -----	Foot	50-foot hanks.
Clothespins	-----	Number	5-gross boxes.
Cloves	Ground -----	Pound	$\frac{1}{2}$ -lb. tins.
Cocoa	Breakfast -----	Pound	$\frac{1}{2}$ -lb. tins.
Coffee, extra	Java ----- Mocha -----	Pound	Original mats. Do.
Combs	Horn, medium -----	Number	2-lb. cans.
Corn	Green -----	Can	Do.
Crabs	Canned -----	do	1-lb. cartons; tins.
Crackers	Four varieties -----	Pound	3-oz. boxes.
Electro-silicon	-----	Box	Boxes of 250.
Envelopes, letter	Good quality to match letter paper.	Number	
Extract of clams	Canned -----	Can	Pint cans.
Farina	-----	Pound	1-lb. packages.
Flavoring extract	Lemon ----- Vanilla -----	Bottle do	2-oz. bottles. Do.
Flour	Family (Patent) -----	Pound	Bbls.; 100-lb. double sacks.
Gelatin	-----	Packet	2-oz. packets.
Ginger	Ground ----- Deviled -----	Pound	$\frac{1}{2}$ -lb. tins.
Ham	Dry-salt cure ----- Sugar-cured, 10 to 14 pounds -----	Pound	$\frac{1}{2}$ -lb. cans.
Handkerchiefs, linen	Medium size and quality -----	Number	Tierces.
Ink	Black ----- Indelible -----	Bottle do	Canvassed, in 100-lb. crates.
Jelly	Currant -----	Can	3-oz. bottles.
Lard	Choicest -----	Can	$\frac{1}{2}$ -oz. bottles.
Macaroni	-----	Pail	2 lb. cans.
Metal polish	Paste ----- Powder -----	Pound	1-lb. jars.
Milk	Condensed ----- Evaporated -----	Box Can do	5-lb. cans. 5-lb. commercial pails.
Molasses	-----	Gallon or can.	1-lb. packages.
Mushrooms	Canned -----	Can	3-oz. tins. 3-oz. boxes.

Articles.	Varieties.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Mustard	French	Bottle	5-oz. bottles.
Nutmegs	Ground	Pound	½-lb. tins.
Nutmegs	Whole, 65's to 70's	do	½ bbls.; 2-lb. cartons; 5-lb. tins.
Oatmeal	" B "	do	½ bbls.; 2-lb. cartons; 2-lb. tins.
Oil	Rolled	do	Quart bottles.
Olives	Olive	Bottle	Do.
Oysters	Canned	Can	2-lb. cans.
Paper, letter	Good quality	Quires	5-quire packages.
Peaches	Canned	Can	2½-lb. cans; 3-lb. cans.
Pears	do	do	Do.
Pease, green	American; one variety	do	2-lb. cans.
Pencils, lead	American, black	Number	12 to carton.
Pepper	Cayenne	Pound	2-oz. bottles.
Pepper, chile colorado	Tin	do	8-oz. tins.
Pickles	Mixed	Jar	Pint jars; quart jars.
Pineapples	Canned	Can	2-lb. cans.
Pins	Pyramid	Pyramid	12 to carton.
Pipes, briarwood	Straight stem, "Bull Dog" make	Number	
Polish, shoe	Black	Box or bot-	
Potatoes	Russet	tle.	
Preserves, damison	Sweet	Can	3-lb. cans.
Razor strops	Canned	do	2-lb. cans.
Salt, table		Number	
Sardines		Pound	3-lb. bags; 2-lb. boxes.
Sauce	Cranberry	Box	¼ boxes.
Sausage	Table, two varieties	Can	2-lb. cans.
Sausage	Pork	Bottle	½-pint bottles.
Shoestrings	Linen	Can	2-lb. cans.
Shoestrings	Porpoise	Pair	
Shrimps	Canned	do	
Sirup	Cane	Can	1-lb. cans.
Sirup	Maple	Gallon	Bbls.; 1-gallon cans.
Soap, laundry	White floating	Gallon	½-gallon cans.
Soap, scouring	One variety	do	
Soap, toilet	Two varieties	Cake or	
Soup	Two varieties	Can	Quart cans.
Starch	Corn	Pound	1-lb. packages.
Sugar, white	Laundry	do	Do.
Sugar, white	Cut loaf, hard	do	Bbls., ½ bbls., 50-lb. boxes.
Sugar, white	Granulated, fine	do	Bbls., ½ bbls., 100-lb. double sacks.
Tapioca	Powdered	do	½ bbls., 50-lb. boxes.
Tobacco, chewing	Granulated	do	1-lb. packages.
Tobacco, smoking	1-lb. plug	do	Butts.
Tongue, beef	Granulated or plug cut; two varieties.	do	Commercial packages.
Tooth powder	Canned	Can	2-lb. cans.
Towels	Bath, cotton, about 24 by 42 inches.	Box, bottle,	
Toweling	Huckaback, about 21 by 42 inches.	tube.	
Toweling	Unbleached, about 19 inches wide.	Yard	25-yard bolts.

—Cir. No. 4, O. C. G., 1901, as amended by Cir. Nos. 6, 7, and 11, O. C. G., 1901; and No. 1, O. C. G., 1902.

942. The following is a list of subsistence stores authorized to be kept on hand in the Philippine Islands for sales to officers and enlisted men:

Articles.	Varieties.	Unit of weight or measure.	Kinds or sizes of packages preferred.
All articles which are components of the ration, and the following:			
Apples	Canned	Can	2½-lb. cans.
Asparagus	do	do	2½-lb. cans.
Bacon, breakfast, dry-salt cure	Sliced	do	1-lb. cans.
Basins, hand	Granite	Number	
Beans	Stringless	Can	2-lb. cans.
Beef	Chipped	do	1-lb. cans.

Articles.	Varieties.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Beef extract		Jar	4-oz. jars.
Blacking, shoe	American	Box	4-oz. boxes.
Blanco	Khaki	do	8-oz. boxes.
Bluing	White	do	2-oz. boxes.
Brooms, whisk	Powdered	Number	
Brushes, blacking	Medium size	do	
Brushes, hair	No. 2	do	
Brushes	Medium	do	
Brushes	Nail	do	
Brushes	Shaving	do	
Brushes	Tooth, assorted	do	
Butter		Pound	
Buttons, bone	L. and S.	Number	
Buttons, collar	No hinge	do	
Candy	Three varieties	Pound	
Can openers	Plain	Number	
Chamois skins	2 to 2½ feet square	do	
Cheese	American	Pound	
Cherries	Edam	Number	2½-lb. cans.
Chocolate	Canned	Can	
Cigars	Plain	Pound	1-lb. packages.
Cinnamon	Vanilla	Number	Boxes; ½ boxes.
Clothespins	Three brands	Pound	¼-lb. tins.
Cloves	Ground	Number	5-gross boxes.
Coco	Ground	Pound	¼-lb. tins.
Coffee, extra	Breakfast	Pound	½-lb. tins.
Coffee, roasted	Java	Pound	Commercial packages.
Combs	Mocha	do	Do.
Combs	Fine, rubber	Number	
Combs	Pocket, rubber	do	
Corn	Rubber, medium	do	
Crackers	Green	Can	2-lb. cans.
Currants	Ginger, soda	Pound	5-lb. tins.
Electro silicon		Pound	2-lb. tins.
Envelopes, letter	Best	Box	3-oz. boxes.
Envelopes, note	do	Number	Boxes of 250.
Flavoring extract	Lemon	do	Boxes of 125.
Gelatin	Vanilla	Bottle	2-oz. bottles.
Ginger ale		Packet	2-oz. packets.
Ham	Imported	Bottle	Pint bottles.
Handkerchiefs, linen	Deviled	Can	½-lb. cans.
Handkerchiefs, silk	Dry-salt cure	Pound	Tierces.
Ink	Medium size and quality	Number	
Jam	White	do	
Jelly	Black	Bottle	3-oz. bottles.
Lard	Indelible	do	½-oz. bottles.
Listerine	Assorted, blackberry, and straw-berry.	Can	2-lb. cans.
Lobster	Currant	do	Do.
Lye	Choicest	do	5-lb. cans.
Macaroni	Canned	Pail	5-lb. pails.
Matches	Concentrated	Bottle	14-oz. bottles.
Milk	Safety	Can	1-lb. cans.
Milk	Condensed "Eagle," Evaporated	do	Do.
Mushrooms	"Highland Cream,"	Box	1-lb. packages.
Mustard	Australian, condensed	Can	60's.
Needles	Canned	Gallon or can.	1-lb. cans.
Nutmegs	French	Can	½ cans.
Oatmeal	Ground	Bottle	8-oz. bottles.
	Nos. 3 to 9	Pound	½-lb. tins.
	Whole, 65's to 70's	Papers	
	Rolled, compressed	Pound	
	Olive	do	½ bbls.; 2-lb. cartons; 2-lb. tins.
	Canned	Bottle	Quart bottles.
	Best	do	Pint bottles.
	do	Can	2-lb. cans.
	Flat	Quire	5-gr. packages.
	Canned	do	Do.
	American, one variety	Packaged	
	American, black, No. 2	Can	3-lb. cans.
	Rubber	do	Do.
	Coarse, fine, stub	Gross	
	Cayenne	Pound	2-oz. bottles.
	Chowchow, gherkins, mixed	Jar	Pint jars.
Pineapples	Canned	Can	2-lb. cans.

Articles.	Varieties.	Unit of weight or measure.	Kinds or sizes of packages preferred.
Pins.	Nos. 1 and 4	Pyramid	12 to carton.
Pipes, briarwood		Number	
Plum pudding		Can	2-lb. cans.
Polish, shoe.	Black	Box or bot-	
	Russet	tie.	
Preserves.	Damson, raspberry, and straw-	Can.	Do.
Raisins.	berry.		
Razors	Boxed	Pound	Boxes.
Razor strops		Number	
Salt, table	Reppenhagen	do	2½-lb. bottles.
Sardines		Pound	¼ boxes.
Sauce	Tomato catsup.	Box	Pint bottles.
	Worcestershire	Bottle	½-pint bottles.
Sauerkraut		do	10-gallon kegs.
Sausage	Vienna	Pound	2-lb. cans.
Shoestrings	Linen and porpoise.	Can	
Soap	Cuticura, glycerine, (Pear's) lettuce, oatmeal.	Pair	
	Shaving	Cake	
	White floating	Stick	
Soup	Sapolio	Cake	
	Beef, chicken, clam chowder, mock turtle, oxtail.	Can	Quart cans.
Sponges	Large	Number	
Starch	Corn	Pound	1-lb. packages.
	Laundry	do	Bbls.; ½ bbls.; 50-lb. boxes.
	Cut loaf, hard	do	Bbls.; ½ bbls.; 100-lb. double sacks.
Sugar, white	Granulated fine	do	½ bbls.; 50 lb. boxes.
Tablets, letter and note.	Powdered	Number	
Talcum powder	Best	Tin	
Tansan water		Bottle	
Tapioca	Granulated	Pound	1-lb. packages.
Thread	Cotton, (black, white, khaki)	Spool	
	Linen, (black, white)		
	Silk (black)		
Tobacco	Plug (Climax)	Pound	
	Smoking, (Durham)	Bottle	Pint bottles.
Toilet water	Colgate's	Can	2-lb cans.
Tongue	Beef	Box, bottle, tube.	
Tooth powder	No. 2 huck, and cotton bath	Number	
Towels	Unbleached	Yard	
Toweling		Bottle	Pint bottles.
Witch hazel		Pound	2-lb. tins.
Wheat, rolled			

— Cir. No. 6, O. C. G., 1901.

943. The varieties of an article supplied for sale must not be kept on hand at any post in excess of the number for each class as provided for in the authorized lists, and not more than six varieties of cigars (none costing more than \$6 per hundred, and not less than a box to be sold), six of crackers, four of soups, smoking tobacco or toilet soaps, or two of table sauces or tooth powder, will be provided throughout any department.—*Regs. Subs. Dept.* Vide Cir. No. 4, O. C. G., 1901, and Cir. No. 1, O. C. G., 1902.

944. Flour supplied to posts for issue should ordinarily be "straight" flour only, whereof each brand shall be capable of producing bread of proper quality for issue to troops without mixing with flour of any any other kind or brand; but, where advisable, various brands may be sent with directions for the mixture which will give the best results.—*Regs. Subs. Dept.*

NOTE.—For reference required to be made to standards in advertisements and specifications, vide "Advertising." For information in regard to the standard sample, vide "Samples."

NOTE.—As to price list to be prepared monthly by the post commissary of each post or station, vide A. R., 1439; 23 Stats. L., 108; Cir. No. 2, O. C. G., 1884; and "Sales."

NOTE.—For information as to the monthly price list (Form 57)—stores purchased by purchasing commissaries) to be exchanged between purchasing commissaries and copies to be furnished by them to chief commissaries, vide "Purchasing Commissaries."

945. Stores on being purchased for the army will be invoiced at their purchase price.—*Regs. Subs. Dept.*

946. Should a commissary receive an invoice of stores in a given month and be relieved before the end of the month, he will invoice to his successor the stores so received at their actual invoice price, although the current selling price of such stores at the post will continue until the beginning of the next month when a new price list goes into effect.—*Regs. Subs. Dept.*

NOTE.—For information as to the price at which stores for sales are to be made, vide "Sales." For articles which may be transferred from the return of subsistence stores to the return of subsistence property and used vide "Subsistence Property" herein.

947. The commanding officer of a post will require an inventory of subsistence stores on hand to be made by the commissary in person during the last week of each month. If it is not practicable for the commissary to take the inventory within the time mentioned he will apply to the commanding officer for the detail of an officer to take it, who will certify on the statement of gains and wastage in issues and sales (Form 39) the fact of detail and the date on which he took the inventory; the commissary will certify to amounts of gains and of actual wastage. When such inventory indicates that stores are on hand in excess of the balances shown by the return, the excess will be taken up under the heading "Gains." Deficiencies (as restricted by A. R., 1368) will be entered under the heading "Wastage." Statements of gains and of wastage in issues and sales (Form 39) will be examined and approved by the commanding officer.

The presence of a commissary sergeant at a post does not in any manner relieve the commissary from responsibility for the care of subsistence supplies. Commanding officers of posts, according to their responsibilities and duties, as fixed and prescribed by paragraphs 740 and 832 of Army Regulations, are to carefully supervise the duties of commissaries at their respective posts and are not to permit them to devolve their duties in any degree upon the commissary sergeants. In cases of losses and embezzlements of subsistence stores or property, boards of survey in their proceedings and recommendations are to be guided by the requirements of A. R., 798.—A. R., 1356, as amended by G. O. No. 165, A.G. O., 1901.

948. Stores longest on hand, if in fit condition, will be first issued, sold, or shipped.—A. R., 1357.

949. An officer having on hand equivalent parts of the ration (such as pork, bacon, and salt beef; or flour, hard bread, and corn meal; or beans, peas, rice, and hominy) will keep informed as to the number of rations of each available, and determine in what relative proportion each should be issued, and will request his commanding officer to direct such issues as are for the interests of the service.—A. R., 1358.

950. When articles of food in good condition furnished for sale have accumulated at a post, and will become damaged if kept on hand solely for sale, the excess may be issued to troops in lieu of parts of the ration of equal money value. In case of articles which are equivalents of some of the components of the ration, issues may be made at the rates prescribed for the components. No stores thus issued are to be bought by the commissary as savings.—A. R., 1359.

951. When canned beef or canned baked beans accumulate at a post in excess of anticipated demands for travel rations or for sale, they may, to prevent loss by deterioration, be issued upon the order of the commanding officer at the rates prescribed for those articles when issued as parts of the travel ration.—A. R., 1360.

NOTE.—For daily issues of subsistence stores to the various messes on Army transports, vide Form 70.

952. As the prices at which subsistence stores may be sold to officers and enlisted men are fixed by law at cost prices (28 Stat. L., 108) the exercise of authority by any one to reduce prices is of doubtful legality and is objectionable

on other grounds.—*Cir. Letter, O. C. G., Sept. 19, 1896. Vide 1455, A. and R., 1880; 21 Stat. L., 347.*

953. Officers purchasing stores from the Subsistence Department should, as far as practicable, procure them monthly. The Subsistence Department is not to be understood as required to deliver the stores or receive payment therefor elsewhere than at the commissary office or storehouse.—*Cir. No. 4, O. C. G., 1868; 207, 281, Misc., 1886.*

954. Officers responsible for subsistence stores will examine all packages on hand at least once in each month, and take necessary steps in regard to those which require further inspection, early issue, repacking, rebrining, etc. Damaged stores never become any better, are frequently in the way, and the officer will submit to the commanding officer an inventory of all those not in fit condition for issue or sale, for the action of a board of survey or an inspecting officer, as the case may require.—*Regs. Subs. Dept.*

955. Pork should be examined at once on receipt, and if the meat is a little turned it may be from want of brine, in which case it may be saved by hard rubbing with salt and rebrining. If any leakage is discovered, additional brine should be added. Pork is never safe without undissolved salt in the barrel. Barrels of pork should be kept on the side, rolled weekly, the reverse side at each rolling being left uppermost, and should never be exposed to the sun. Additional salt or brine should be added whenever necessary.—*Regs. Subs. Dept.*

956. Canned goods should be frequently and thoroughly examined without opening, the cans being taken from the cases for that purpose. Spoiled cans have their ends bulged, and the ends, if pressed, will give a rattling sound because of the gas which has generated within, and will resume their convex shape after pressure is removed. These are known as "swells," and should be set aside, with any that may have any injury unfitting their contents for use, for the action of a board of survey and inspector. The rule as to bulged ends does not apply, however, to some brands of condensed milk, which are put up in cans that have a convex end. Freezing causes a bulging of can ends without injury to contents. The ends, after the contents of the can have thawed, will, upon pressure, return to their original shape; but a number of freezings and thawings may so change the condition of the tin that the ends will not, on removal of pressure, remain in their original shape. Such cans should, if no rattling sound is detected, be retained for sales or issue, and if found to be damaged on opening, after sale or issue, they can be replaced by good stores.—*Regs. Subs. Dept.*

957. Should any stores supplied to a post be unsatisfactory in quality, or be received in bad condition, the chief commissary of the department will at once be advised by letter of all facts in the case.—*Regs. Subs. Dept.*

958. Articles that are especially liable to damage by extreme heat or cold, such as meats, fresh vegetables, cheese, pickles, sirups, etc., should be transported so far as practicable when the temperature is moderate and best suited to the purpose.—*Regs. Subs. Dept.*

959. When on opening an original package it is manifest that its contents were damaged when purchased, or the damaged condition was unmistakably the fault of the seller, the facts should be immediately reported to the purchasing commissary, so that he may communicate with and make reclamation upon the seller without waiting for the action of a board of survey; the business rule, in this respect, being followed of reporting to the person liable as soon as the facts are discovered.—*Regs. Subs. Dept.*

960. Small articles, such as brushes, combs, pencils, pins, towels, etc., removed from original packages, should be placed at once under lock and key and kept in suitable receptacles where they will be secure from loss and from dust and other cause of deterioration.—*Regs. Subs. Dept.*

961. Barrels with close-fitting covers, being easily cleaned, and readily exposed to the air and sun, are to be preferred as receptacles for loose stores (beans, rice, hominy, etc.) taken out of original packages for retail sales.—*Regs. Subs. Dept.*

962. Holes bored in boxes and barrels are objectionable, as mice, roaches, etc., get in and injure the contents.—*Regs. Subs. Dept.*

963. Articles of subsistence stores which have been condemned and ordered sold, the use of which would be dangerous to the health of the purchasers or consumers, will not be offered for sale without notice of their unfitness for human food.—*G. O. No. 56, A. G. O., 1881.*

NOTE.—Relative to stores for use on transports, vide A. T. S., 138; "Purchasing Commissaries," "Purchasers," and "Requisitions." For the notation to be made on invoices of subsistence stores as to the time when such stores are received, vide "Transfers and Shipments." As to how subsistence stores should be stored, vide "Storage and Storehouses."

964. The best method for the hurried destruction of stores is to pour vinegar on coffee and sugar; break in heads of barrels containing molasses and sirup, allowing the contents to run out; knock to pieces barrels of pork, salt beef, and pickles, so that the brine will escape; break up boxes of hard bread, pile them up and fire them, and throw on this burning pile, candles, matches, butter, oil, and the most inflammable materials first, and then all other barrels and boxes at hand.—*Regs. Subs. Dept.*

III.—SUBSISTENCE PROPERTY.

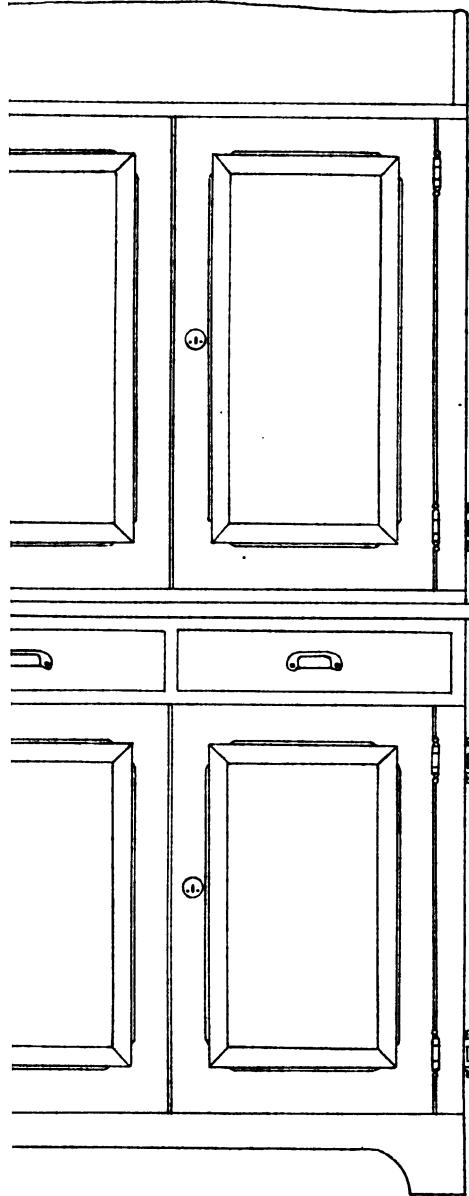
965. Subsistence property consists of the necessary means for handling, preserving, issuing, selling, and accounting for subsistence stores.—*A. R., 1855, as amended by G. O. No. 130, A. G. O., 1901.*

966. The following list comprises all the articles of subsistence property which are usually needed in the transaction of the business of the Subsistence Department in garrison:

Articles.	Kinds, sizes, etc.
STATIONERY.	
Arm rests	Sizes as required.
Bands, rubber	Sizes as required.
Baskets, waste paper	Wire, 11 by 13 inches.
Bells, office	Small.
Blotter baths and sheets	10 by 12 inches.
Books, blank	Journal or record, 4-quire, marble sides, cloth back and corners, round edge.
Books, cash	Marble sides and leather backs and corners, lettered on back "Cash Book," 4-quire.
Books, cash	Half sheep, round corners, lettered on back "Cash Book," 8-quire.
Books, letter copying	10 by 12 inches, 500 leaves.
Books, memorandum	4 by 6½ inches, \$, c., leather.
Books, scratch, letter, and note	For pen and pencil.
Bowls, letter press	Kind required.
Brushes, letter press	3½-inch, best quality.
Calendars, memorandum	For desks.
Check protector	One for each commissary office; cost not to exceed \$2.
Clips, letter	Kind required.
Envelopes, white	Best quality, 8½ by 3¾ inches.
Envelopes, white	Best quality, 10½ by 4½ inches.
Envelopes, white	Best quality, 6 by 3½ inches.
Erasers, ink and pencil	Small.
Erasers	Knife blade.
Eyelets	Kind required.
Eyelet punches	The Challenge eyelet press, No. 1.
Files, letter	Gummed.
Files, order	Sizes as required.
Hekto graph and supplies	Quarts.
Ink, black, writing	Quarts.
Ink, black, copying	2-ounce bottles.
Ink, crimson	Glass, 2½-inch.
Inkstands	2-oz. reservoirs with brushes; quart bottles.
Mucilage	



BLANK CASE.

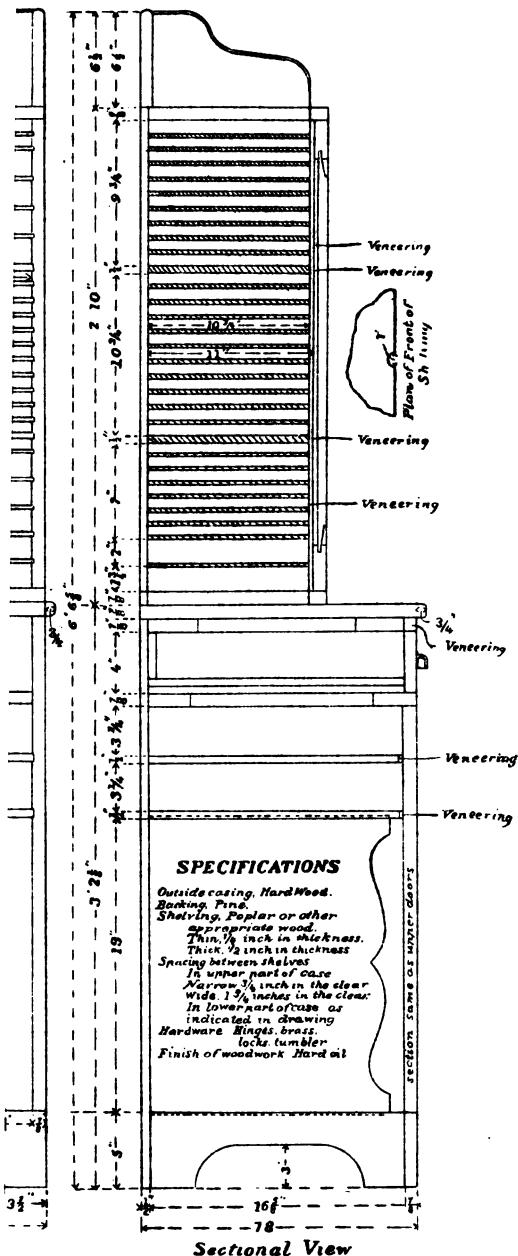


Front Elevation

NOTE, PAGE 148.

by Circular No. 10, O. C. G., 1901.

CASE



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by Circular No. 10, O. C. G., 1901.

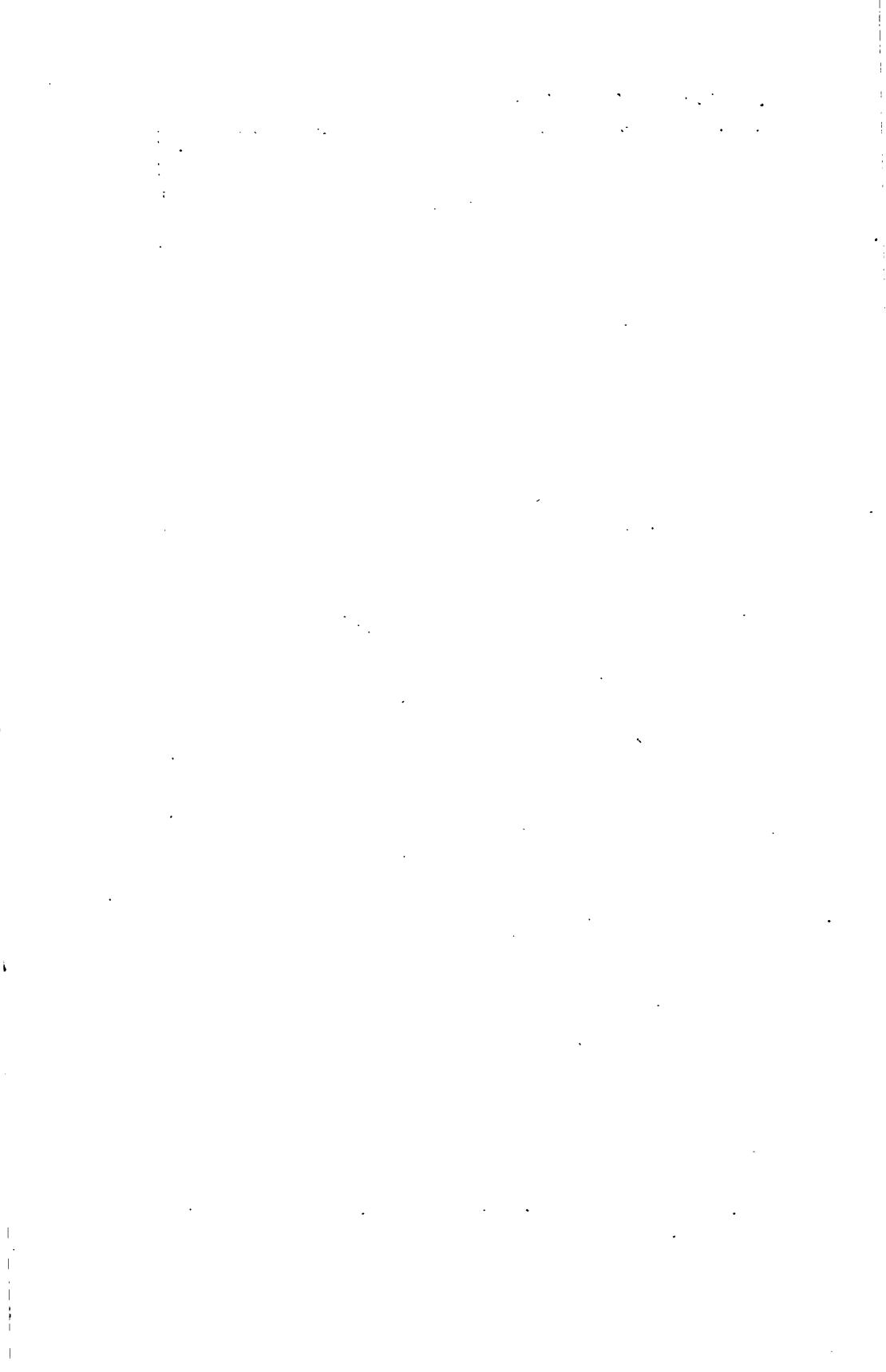
Articles.	Kinds, sizes, etc.
STATIONERY—continued.	
Pads	For desks.
Pads, self-inking	Kind required.
Paper, abstract	Best quality, ruled as required.
Paper, blotting	No. 120.
Paper, carbon	Sizes as required.
Paper, flat cap	Best quality, 12 pounds to the ream.
Paper, flat letter	Best quality, 12 pounds to the ream.
Paper, folio post	Best quality, 20 pounds to the ream.
Paper, foolscap	Best quality, 14 pounds to the ream.
Paper, letter (official and plain)	Best quality (quarto post), 12 pounds to the ream.
Paper, note	Best quality, 6 pounds to the ream.
Paper, oiled	Sheets.
Paper, wrapping, manila	Reams, 36 by 40 inches, folded, 90 pounds to ream; and rolls, 25 to 30 pounds.
Paper fasteners	No. 1 or 2, roundheads.
Paper folders	Bone or celluloid, 10-inch.
Paper weights	Metal.
Paste	Huston's or Sanford's glass jar, with brush. American manufacture.
Pencils, black, blue, and red	
Pens, ruling	Coarse, fine, and stub.
Pens, steel	Rubber or wood.
Penholders	Iron.
Penracks	No. 5.
Pins, pyramid	Beech or boxwood, 18 inches, brass edge.
Rulers	Capacity 6 pounds.
Scales, post-office	Red, 4-ounce sticks.
Sealing wax	Red paper, gummed.
Seals	Banker's, 9-inch.
Shears	Banker's, desired size.
Sponge cups	Fine, for cups.
Sponges	Kind required.
Stamps, rubber	No. 19.
Tape, red	
OFFICE FURNITURE.	
Blank case	Not more than one to each commissary office at permanent posts. Cost not to exceed \$50. See diagram here-with.
Carpet sweeper	
Chairs	Not exceeding six to regulation allowance of office room, and not more than two of the six to be revolving chairs. Revolving chairs to cost not more than \$10 and office chairs not more than \$5.
Cuspidors	Metal.
Desks, flat tops	Not more than one for each officer and clerk. Cost not to exceed \$30.
Dishes, soap	
Door mats	Wool border.
Letter-press stands	Cost not to exceed \$8.
Letter presses	Cost not to exceed \$8.
Linoleum mats	5 feet square.
Matting, coco	Best quality, yard wide.
Mirrors, washstand	Cost not to exceed \$5.
Rugs, carpet	5 feet square.
Safes, iron	Cost not to exceed \$125.
Tables	One for each regulation office room. Cost not to exceed \$10.
Thermometers, office	Cost not to exceed \$1.
Towels	Huckaback.
Towel racks	
Tumblers	
Wardrobes	One for each office. Cost not to exceed \$10.
Washbowls and pitchers	Cost not to exceed \$5 per set.
Washstands	Cost not to exceed \$6.
Window shades	Linen, opaque, sizes desired.
MISCELLANEOUS.	
Axes	Cast steel, 4½ to 6 pounds.
Bags, paper	Sizes 1, 3, and 5 pound, medium strength; 10, 16, 25, and 50 pound, extra heavy and strong.
Barrel covers	Diameter to be stated.
Barrel plugs	Diameter to be stated.
Box hooks	Size to be stated.
Box scrapers	Adjustable.
Brooms, corn	27 pounds to the dozen.
Brooms, whisk	Medium size.
Brushes, counter	All bristle.
Brushes, dust	
Brushes, feather duster	Cost not to exceed \$2.

Articles.	Kinds, sizes, etc.
MISCELLANEOUS—continued.	
Brushes, marking	Bristle, No. 4.
Brushes, window	16-quart. •
Buckets, galvanized iron	White handles, 16-inch. Stag handles, 14-inch.
Bung starters	
Butcher knives	
Butcher steels	
Candlesticks	Kind required.
Can openers	About $2\frac{1}{2}$ feet square. 8-inch.
Chamois skins	Japaned.
Cleavers	Wood or metal.
Dustpans	XXX tin; sizes as required.
Faucets	Pint cans, screw top.
Funnels	With claw, weight 2 pounds.
Glue, liquid	Ax, hammer, hatchet, mop, etc.
Hammers	With claw, weight 2 pounds.
Handlers	
Hatchets	
Hatchets, ice	
Ink, marking	Quarts.
Insect powder	$\frac{1}{2}$ -lb. packages.
Lampblack	Pounds.
Marking pots	Tin.
Matches	Safety.
Measures, liquid	XXX tin; sizes as needed.
Meat blocks	24 or 36 inches diameter.
Meat hooks	Tinned hook or bar, No. 3 or 4.
Meat saws	14-inch.
Meat-saw blades	14-inch.
Molasses gates	Self-measuring.
Mops	With or without handles.
Mop-wringers	
Nail pullers	
Nails	Giant, No. 1.
Needles, packing	In sizes desired.
Oil, lubricating	
Padlocks	
Roll-paper fixtures and supplies	When not supplied by the Quartermaster's Department. 18 and 24 inches wide. Not more than two to a post.
Saws, hand	
Scales, counter	Union scale, plain, 240 pounds.
Scales, platform, with wheels	Capacity 1,000 pounds; cost not to exceed \$50.
Scales, spring balance	Circular, brass front, 30 pounds.
Scoops	XXX tin, sizes as required.
Screw-drivers	Flat blade, 8-inch.
Shipping tags	Standard, No. 5, with strings.
Shovels	Kind (length of handle).
Sieves, flour	Tin rim.
Skids	As desired.
Soap, toilet and scouring	Diameter needed.
Tap borers	Capacity of about 1,000 cubic inches, cylindrical in shape, with conical top and wide mouth, fitted with a close-fitting cap, made of the best quality of XXXX charcoal tin, japanned black, blue, green, and red, and stenciled "English Breakfast," "Oolong," "Gunpowder," and "Young Hyson," respectively. Not to exceed four can- isters to each permanent post.
Tea canisters	
Tongs, ice	
Traps, mouse	Wire.
Traps, rat	Wire.
Turpentine	As required.
Trucks	Cost not to exceed \$20.
Twine, cotton and hemp	3-ply, in 4-ounce balls.
Twine holders	Beehive.
Twine, sacking	
Water coolers (with filter) and stand	Cost not to exceed \$10.
Watering pots	4-gallon, japanned tin.
Whetstones	Equal to "Darby Creek."

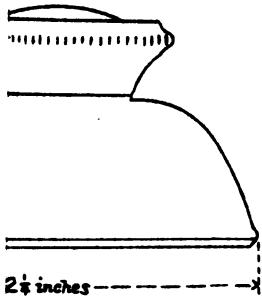
—Cir. No. 2, O. C. G., 1901.

967. Chief commissaries of departments are authorized to call upon purchasing commissaries for such of the articles embraced in the preceding list for their office use or for the use of commissaries at posts in their departments, as in their judgment may be considered necessary.—Cir. No. 2, O. C. G., 1901.

968. Purchasing commissaries are authorized to supply their offices with reasonable quantities of any of the articles embraced in the preceding list for



INK WELL.



2 $\frac{1}{8}$ inches

the transaction of business. In addition, the following articles are authorized for purchasing stations, viz:

Articles.	Kinds, sizes, etc.
Bags, cotton	4 yards to the pound.
Bags, packing	10½ounce burlap.
Boxes, packing	Sizes required.
City directory	
Daus' Acme duplicator and supplies	
Excelsior	As needed.
Head raiser	
Hoops, hickory	Kind required.
Ice chest	Cost not to exceed \$15.
Lumber	As needed.
Roasters, coffee	Small.
Rope	As needed.
Sawdust	As needed.
Solder	As needed.
Soldering iron	Kind required.
Spatula, flour	Bone, celluloid, or metal.
Strap iron	As needed.
Triets	Kind required.

—Cir. No. 2, O. C. G., 1901.

969. Articles of subsistence property not enumerated on the preceding lists must, if needed, be made the subject of special requisition on the Commissary General's office, with explanation showing the necessity for same, and giving estimated cost.—Cir. No. 2, O. C. G., 1901.

970. When typewriting machines, duplicators, or other writing or copying machines have been allowed by the Commissary General, the purchase or supply of all needful equipment for the same is authorized.—Cir. No. 2, O. C. G., 1901.

971. Officers in camp will be furnished with only such articles of subsistence property as are absolutely necessary for the transaction of business.—Cir. No. 2, O. C. G., 1901.

NOTE.—For lists of articles of subsistence property which may and may not be expended or dropped from the return of subsistence property without the action of a board of survey or an inspecting officer, vide "Inspectors and Inspections."

972. When troops are in the field the necessary field desks required for the use of the Subsistence Department will be supplied.

The following are the specifications for the field desks, and the plans for these are given below:

DESK.—Clear $\frac{1}{2}$ -inch pine, dovetailed.

DRAWERS.—Front $\frac{1}{2}$ -inch walnut. Bottom, sides, and end $\frac{1}{2}$ -inch poplar. All dovetailed. Countersunk brass finger pull.

PARTITIONS.—Poplar, of thickness shown. Vertical ones to be let into supports $\frac{1}{16}$ inch, horizontal $\frac{1}{8}$ inch. All partitions to extend from back to within $\frac{1}{8}$ inch of front face of desk to allow lid to fit flush. All to be secured in place by small nail. Front edge of verticals to be scrolled.

LID.—To be mortised together as shown. Inside surface, except for 3-inch border, to be covered with pebble oilcloth. Seats for ink wells to be $\frac{1}{8}$ inch deep. To be provided with a strong, durable lock, with duplicate keys. Seat for supporting rod to be reenforced by $\frac{1}{4}$ -inch iron plate. Lid is supported by $\frac{1}{4}$ -inch iron rod. The end entering lid is drawn down to $\frac{1}{8}$ inch. Lid to fit flush with outside edge of desk.

HANDLES.—Wrought iron, countersunk.

CORNER IRONS.—Wrought iron, 2 by 4 by $\frac{1}{8}$ inch. Those at bottom front corners to be set back $\frac{1}{8}$ inch from front edge to clear lid.

INK WELLS.—Two of hard rubber of size shown. Screw top.

Two cleats 1 by 2 inches are secured to bottom by six screws to form rest for desk. A cleat 1 by 3 inches is fastened diagonally across the back by six screws. This cleat contains a recess for carrying the supporting rod when not in use.

Desk to be painted brown, trimmings black.

To be packed in a plain case.

When field desks are issued they will be provided with the following articles, all of which may be expended, except the knife-blade eraser, which will be accounted for as part of the desk:

One scratch book, fifty No. 9 official envelopes, one knife-blade eraser, one rubber eraser, one 3-ounce bottle black ink, one 2-ounce bottle crimson ink, three lead pencils, two sheets blotting paper, five quires letter paper, four penholders, three dozen assorted steel pens, and one ruler.

These field desks will not be purchased except on special authority from the Commissary General.—*Cir. No. 5, O. C. G., 1901.*

973. When troops are in the field the necessary commissary chests required for the use of the Subsistence Department will be supplied.

The commissary chests are in sets of two. Both chests are of the same dimensions, differing only in the position of partitions and in the depth and division of the trays. The following are the inside measurements, the specifications, and the plans:

Inside measurements of each chest: 36 $\frac{1}{4}$ inches long, 13 $\frac{1}{4}$ inches wide, and 10 $\frac{1}{4}$ inches high.

Chests and lids made of clear $\frac{1}{2}$ -inch pine, dovetailed. Partitions, loose blocks, and cleats of clear $\frac{1}{2}$ -inch pine. Trays of $\frac{1}{2}$ -inch poplar, dovetailed; upper edge beveled; tray No. 1 to be 3 inches deep and No. 2 to be 2 $\frac{1}{2}$ inches deep. Lids to be 1 $\frac{1}{2}$ inches deep, put on with three 3-inch butts and fastened by 10-inch hasp and Yale padlock, lock made fast to chest by 6-inch chain. Cleats on which trays rest to be put on with screws at such height as will bring the lid flush on top of tray. All corners to be protected by angle irons, those for outside corners as shown on plan. Handles of $\frac{1}{2}$ -inch wrought iron.

In chest No. 1, a horizontal groove 6 inches long, $\frac{1}{2}$ inch wide, and $\frac{1}{2}$ inch deep is cut on the inside of the front and back. The loose block numbered 3 is wedged into these grooves to hold in place a small set of flat scales. Blocks numbered 1 and 2 are for similar purposes.

Chests to be painted slate color; angle irons, hasp, chain, butts, and handles, black. All dimensions given are inside dimensions.

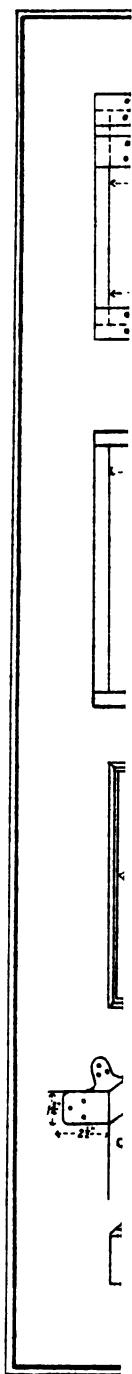
The following articles are packed in commissary chest No. 1:

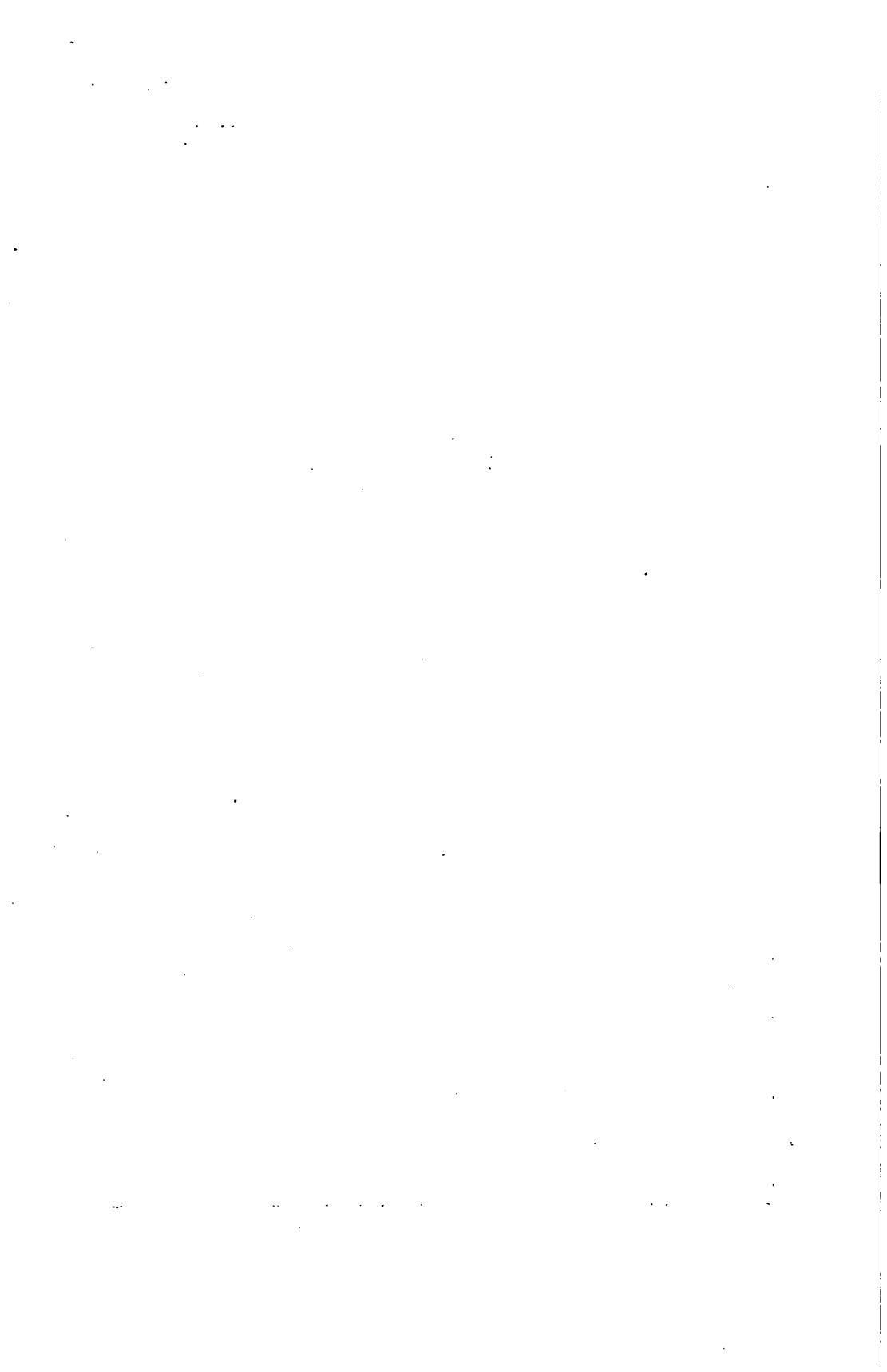
One carpenter's brace, thirteen auger bits in canvas roll, one counter brush, one brass stencil plate, one stencil brush, six marking brushes, one butcher's steel, six candlesticks, one steel box opener, one claw hatchet, one extra hatchet handle, one marking pot, two meat hooks, six hooks for butcher's rack, six packing needles, two pounds sacking twine, one counter scale, one tap borer, one whetstone, six can openers, one large wooden faucet, one nail puller, and one steelyard.

The following articles are packed in commissary chest No. 2:

One ax and handle, one extra ax handle, four butcher knives, two cleavers, one cooper's driver, two wood faucets, four funnels (one each pint, quart, half-gallon, and gallon), four liquid measures (one each pint, quart, half-gallon, and gallon), one hammer, one extra hammer handle, one meat saw, two meat-saw blades, one crosscut saw, one ripsaw, four scoops (one No. 1, two No. 2, and one No. 5), one box scraper, one bung starter, and one screw-driver (8-inch).

Articles broken, used up in service, etc., may be replaced by requisition upon the nearest purchasing commissary. The implements contained in these chests should be kept dry and free from rust.





These chests will not be purchased except on special authority from the Commissary General.—*Cir. No. 5, O. C. G., 1901.*

974. The use of property, even if surplus, is prohibited unless it has been regularly issued.—*Cir. No. 5, A. G. O., 1883.*

975. Articles of stationery, towels, whisk brooms, matches, toilet and scouring soaps on hand at a post and not needed for sales may, upon authority of the chief commissary of the department, be transferred from the return of subsistence stores to the return of subsistence property and used.—*Regs. Subs. Dept.*

976. Upon the receipt of subsistence property by an officer, he will make a careful examination to ascertain its quality and condition, but will not break original packages until issues are to be made, unless he has reason to believe the contents defective. Should he discover defect or shortage, he will apply for a board of survey to determine it and fix the responsibility. Should he consider the property unfit for use, he will submit inventories in triplicate and request the action of an inspector. The same rule will be observed in regard to packages when first opened for issue, and for property damaged or missing while in store.—*A. R., 750.*

977. For property worn out in the public service the preliminary action of a board of survey is not necessary, and the accountable officer will submit inventories thereof and ask for an inspector's action. When the action of a board of survey and an inspector are necessary, the inventory will be accompanied by a copy of the proceedings of the board.—*A. R., 760.*

978. All subsistence property out of repair may be repaired if deemed judicious and economical; but that at posts only when repairs are directed by the chief commissary of the department, upon the commissary giving on his requisition for property (Form 50) a list of articles, indicating the repairs needed, estimated cost, and place where repairs should be made. New articles will not be sent to posts to replace any on hand that can be repaired.—*Regs. Subs. Dept. Vide A. R., 757.*

979. On June 30 of each year all subsistence officers who have received for property purchased from funds supplied for contingent expenses at department headquarters will make return therefor to the Commissary General, to whose satisfaction expenditures, losses, etc., will be explained. An officer accountable for such property will take duplicate receipts therefor when relieved, and will forward one of them to the Commissary General with the return which he will then render, and file the other with his retained papers.—*A. R., 215. Vide A. R., 703.*

TELEGRAPHING.

980. The telegraph will be used only in cases of urgent and imperative necessity, in which the delay consequent upon transmission by mail would be prejudicial to the public interests. In cable dispatches only such words will be sent as are necessary to a clear understanding of their contents.—*A. R., 1331.*

981. In framing telegrams all words not important to the sense will be omitted. The last name of the officer addressed, or his title, and the last name of the sender are generally sufficient.—*A. R., 1335.*

982. Telegrams will be followed by official copies sent by first mail.—*A. R., 837.*

983. Messages by cable from abroad to officials at the War Department will be addressed with the following abbreviations: Secwar (Secretary of War). Asecwar (Assistant Secretary of War). Genwar (Commanding General Army). Agwar (Adjutant General). Inspecwar (Inspector General, War Department). Jagwar (Judge Advocate General). Quagwar (Quartermaster General). Comwar (Commissary General). Signals (Chief Signal Officer). Paywar (Paymaster

General). Cengwar (Chief of Engineers). Cordwar (Chief of Ordnance). Surgwar (Surgeon General, War Department).—*G. O. No. 9, A. G. O., 1899.*

984. Nothing is required of officers sending telegrams beyond the delivery of the message to the company.—*A. R., 1840.*

985. Blank forms for official telegrams will be furnished by the Quartermaster General for the use of all persons in the military service.—*A. R., 1889.*

TRANSFERS AND SHIPMENTS.

986. The Quartermaster's Department is charged with the duty of providing means of transportation for subsistence supplies.—*A. R., 1076, 1077, 1185, 1193, 1252; Rev. Stat., 220, 1133.*

987. Transportation by express, when in excess of cost by ordinary freight, must be limited to emergencies; but transportation of subsistence supplies by express is allowable if the rate is as cheap as by freight.—*A. R., 1251; G. O. No. 91, A. G. O., 1878.*

988. When subsistence supplies are to be transported, the invoicing commissary will make timely requisition in writing upon the proper quartermaster, stating as nearly as possible the kind and amount of supplies to be transported, when they will be ready for delivery, when they should reach their destination, and any other information relating thereto which the quartermaster should possess. The commissary will give the quartermaster invoices (Form 38), in duplicate, of the packages and their contents as marked, and obtain from him receipts (Form 38), in duplicate. The commissary will forward similar invoices in duplicate to the consignee and obtain receipts in duplicate from him.—*A. R., 1864.*

NOTE.—For directions in regard to making shipments of less than 100 pounds, vide "Requisitions."

989. Subsistence stores transferred must be invoiced separately from subsistence property (Form 38). When prices of supplies to be transferred are known, the prices must be expressed on both invoice and receipt; and an officer signing either an invoice or receipt must note the number of copies he has signed, i. e., duplicate, quadruplicate, etc.—*Reg. Subs. Dept.*

990. Stores longest on hand will be the first to be shipped (transferred).—*A. R., 1857.*

991. When subsistence supplies are turned over to a quartermaster for transportation, each package will be plainly marked with the name and address of the consignee, a list of its contents, its weight (and cubic measurement, when required), "U. S.," and the crescent.—*A. R., 1248, and Regs. Subs. Dept.*

992. An officer who turns over subsistence supplies to another for transportation in the best condition in which it is possible to put them is relieved from any further responsibility therefor by the receipt of the officer to whom they are intrusted for transportation. Should the officer to whom the stores are consigned discover damage or deficiency, he will apply for a board of survey, before which all concerned will be heard in person or by deposition. The board will ascertain and determine the amount and condition of the stores actually delivered to the receiving officer, who will receipt to the officer intrusted with their transportation for the amount and quantity so determined. The latter officer will be held responsible for all damages or deficiency, unless relieved therefrom by the report of the board of survey, duly approved by the reviewing authority.—*A. R., 1249.*

993. When a quartermaster receives subsistence supplies, transported by a common carrier under agreement with the Quartermaster's Department, which do not correspond to the invoice because of damage or deficiency not attributable to ordinary loss or wastage, the facts will be fully investigated by a board of

survey (unless the carrier voluntarily assumes liability for the loss) and the money value of the damage or deficiency will be charged to the party responsible therefor, whether the shipping officer or carrier. The authority which calls the board will, as soon as possible, transmit copies of its proceedings to the forwarding and receiving officers and to the officer authorized to pay the account. In case the responsibility is fixed upon the carrier, the receiving officer will note on the bill of lading the deductions which should be made for such loss or damage by the quartermaster who pays the account. The latter will make the deduction and refund the amount stopped to the proper department, in the following manner, for example: If from an account of \$100 for transportation services there is a deduction of \$25 for subsistence stores lost, the quartermaster will take credit under the head "Transportation of the Army" for \$75 paid to the carrier, and also for \$25 deposited to the credit of the Treasurer of the United States on account of the Subsistence Department.—*A. R., 1250.*

994. When a commissary to whom subsistence supplies have been forwarded believes them to have miscarried, or there is unreasonable delay in their receipt, he will promptly inform the invoicing and forwarding officers.—*Regs. Subs. Dept. Vide A. R., 748.*

995. If the receiving commissary finds any discrepancy between the invoices and the quantities, descriptions, or condition of the supplies received, not attributable to ordinary wastage in transportation, he will at once apply to the commanding officer for a board of survey to ascertain the quantity and nature of the discrepancy and fix the responsibility therefor. The receiving commissary will transmit to the invoicing officer receipts in duplicate for the supplies actually received, stating on the receipts the discrepancy ascertained and how, and will file a copy of the proceedings of the board with his return. The invoicing officer will file with his return the receipts, accompanied by the quartermaster's receipts.—*A. R., 1365.*

996. When subsistence supplies are transferred by one commissary to another at the same station, the invoicing and receiving commissaries will exchange duplicate invoices and receipts therefor (Form 38). Should any of the supplies not be in good condition, a board of survey will be applied for at once to examine and report upon them. The condition as determined by the board will be noted upon the invoices and receipts, and a copy of the proceedings will accompany each officer's returns.—*A. R., 1366.*

997. An officer to whom supplies are invoiced will note in red ink on the invoice (Form 38) the date when such supplies are received; and if practicable all invoices of stores will be entered in chronological order on the return of stores (Form 34), or on the abstract of transfers (Form 37); and all invoices of property will be entered in chronological order on the return of subsistence property (Form 45), or on the abstract of transfers (Form 46).—*Regs. Subs. Dept.*

998. When the receipt of the officer to whom supplies are invoiced is not received in time to accompany the return of the invoicing officer, the quartermaster's receipt will be forwarded instead, the former being transmitted when received.—*Regs. Subs. Dept.*

VEGETABLES (FRESH).

999. Fresh vegetables, usually confined to potatoes and onions, will ordinarily be provided for troops by contract (Form 26 or 26a).—*Regs. Subs. Dept.*

1000. Fresh vegetables must be of good varieties, of reasonably large and uniform size, fully matured, dry, free from cuts and dirt, and in all respects of good quality and in good condition, and equal to samples accepted. The net

weight of the fresh vegetables at the time of their acceptance and delivery shall be the purchase weight thereof.—*Regs. Subs. Dept.*

1001. Chief commissaries are authorized to contract for the furnishing of fresh vegetables to posts for fractional periods of the fiscal year if, in their opinion, that method is more desirable than the method of annual contracts and is consistent with due economy. The following periods are suggested for consideration, subject to local controlling circumstances, viz: First, from July to October; second, from November to April; third, May and June.—*Regs. Subs. Dept.*

1002. Advertisements and proposals should provide that vegetables shall be bid for by the pound, and not by the bag, barrel, or bushel.—*Regs. Subs. Dept.*

1003. Fresh vegetables are very liable to damage by extreme heat or cold and they should be provided or transported at such times as will not likely result in loss to the Government.—*Regs. Subs. Dept.*

1004. Requisitions (Form 49) for fresh vegetables may be made monthly and be so supplied when practicable.—*Regs. Subs. Dept.*

1005. Vegetables should not be stored in cellars under subsistence storehouses. Such articles as coffees, teas, sugars, flour, etc., are injured by the emanations from decaying vegetables. Vegetables should therefore be stored in root houses—structures apart from the storehouses—constructed in the earth or on the surface by and at the expense of the Quartermaster's Department.—*Cir. Letter, O. C. G., Apr. 24, 1895.*

1006. The fresh vegetable component of the "Garrison" and "Field" rations is provided for in paragraph 1380, Army Regulations, which, in addition, provides for the special allowance of 24 ounces of fresh vegetables for the "Garrison" ration in Alaska, instead of 16 ounces, which is the allowance for all other regions. This paragraph also provides that "desiccated vegetables" may be issued in lieu of the fresh vegetable portion of the "Garrison" and the "Field" rations.—*A. R., 1880.*

1007. When troops are not supplied with fresh or desiccated vegetables in kind by the commissary, or when under A. R., 354, the troops raise vegetables for their own use in post gardens, and such use does not prejudice the interests of any contractor under his contract for supplying fresh vegetables to the post, commutation of the fresh vegetable portion of their rations will be allowed by the commissary at the prices of potatoes and onions in the vicinity of the post, or in the market from which the post is supplied, in the proportion of 80 per cent of potatoes and 20 per cent of onions, the commutation prices being determined monthly by the chief commissary of the department in which the post is situated. Where the raising of vegetables in a post garden is contemplated the post commissary, with the approval of the post commander, will notify the chief commissary of the period during which the post garden will be relied upon for vegetables, and that period will be excepted from the operation of any contract that may be made for supplying vegetables to the post.—*A. R., 1884. Vide Cir. No. 25, A. G. O., 1901, and Cir. No. 8, O. C. G., 1901.*

1008. Chief commissaries are not authorized, in the absence of post gardens, (A. R., 354) to produce a dearth of fresh vegetables at a post by not contracting for a supply of the same and thus give rise to claims by troops for commutation under A. R., 1884. The preference of the post for commutation should not waive the duty of the Subsistence Department in the premises.—*Cir. No. 25, A. G. O., 1901.*

NOTE.—For information in regard to vegetables produced in post gardens, vide A. R., 352, 353, 354.

1009. Hereafter chief commissaries will, as soon as commutation prices for fresh vegetables at any post in their departments have, upon the application of the post commissary, been determined by them under A. R., 1884, furnish the

office of the Commissary General with information as to the prices so determined, for use in the examination of vouchers on which payments of such commutation are made. Officers making such payments will state on the vouchers the date of the authority of the chief commissary.—*Cir. No. 8, O. C. G., 1901.*

1010. No savings will be allowed on fresh or desiccated vegetables.—*A. R., 1407.*

NOTE.—For specifications in regard to the construction of a root cellar, vide "Storage and Storehouses."—*Cir. Letter, O. C. G., July 5, 1896.*

1011. The following is the usual form of an advertisement for fresh vegetables:

PROPOSALS FOR FRESH VEGETABLES.

OFFICE CHIEF COMMISSARY _____,
_____, _____, 19_____.

Sealed proposals will be received until _____ o'clock, A. M., _____, 19_____, and then be opened by each commissary at the following-named posts for furnishing and delivering such quantities of fresh potatoes and onions to the Subsistence Department as may be required at the posts of _____ during the _____ months commencing _____, 19_____. Information furnished on application. Envelopes containing proposals should be indorsed: "Proposals for Fresh Vegetables to be opened _____, 19_____" and be addressed to the commissary at the post to be supplied.

_____, _____,
_____, Chief Commissary.

CIRCULAR OF INSTRUCTIONS TO BIDDERS FOR FRESH VEGETABLES, UNDER ADVERTISEMENT OF _____, _____, CHIEF COMMISSARY, DEPARTMENT OF _____, DATED AT _____, 19_____.

The potatoes and onions shall be of good varieties, of reasonably large and uniform size, fully matured dry, free from cuts and dirt, and, in all respects, of good quality and in good condition, and equal to samples accepted.

The fresh vegetables shall be delivered to the commissary at the post, at such places thereat and at such times as he may designate, and in such quantities as may, from time to time, be required for the use of the post during the _____ months commencing _____, 19_____.

Whenever the vegetables presented for delivery under the contract are, in the opinion of the commissary of the post, not of the kind or quality stipulated for, he shall reject the same, subject to appeal by the contractor to the commanding officer of the post, whose decision shall be conclusive in regard thereto.

In case of failure to deliver fresh vegetables as stipulated in the contract, the commissary is authorized to supply, by open purchase or otherwise, any deficiency resulting from such failure (the fresh vegetables so purchased to be as nearly as practicable of the same kind and quality as those stipulated to be furnished under the contract); and the contractor shall be charged with any excess of cost over that of furnishing at contract prices.

Actual net weight of the fresh vegetables at the time of acceptance and delivery is to be the purchase weight.

Vegetables and sacks are subject to inspection by Government inspector at any time during the packing, and again at date and place of delivery.

If any vegetables are delivered which are not like samples, they must be replaced by those of proper quality whenever such discovery shall be made.

No care of, or responsibility for, contractors' goods or supplies will be assumed prior to delivery and actual receipt.

Bidders are understood in all cases to make their proposals with special reference to the specifications and instructions applicable to the articles offered by them.

Proposals must be made in triplicate, in strict accordance with the requirements of the advertisement, specifications, and instructions pertaining thereto.

Proposals must be prepared on blank forms furnished for the purpose, and without assistance from any person belonging to, or employed in, the military service of the United States.

Numbers and prices should be written in words, as well as expressed in figures.

The net price asked for the potatoes or onions (delivered in sacks, and also in bulk if required) must be stated per pound; and no conditional bid will be considered. For example, where a bidder states he will not accept an award for the supply of potatoes at a post unless he is also awarded the contract for onions for the same post; or which stipulates that a certain percentage will be deducted by the bidder if payment is made in a stated time; or which in anyway specifies conditions as to quality, delivery, or payment, otherwise than herein provided.

The expense of delivery must be included in the prices bid for the vegetables.

A proposal will be entertained which offers to supply only potatoes at a post; or one which offers to supply onions only.

A separate proposal will be made for each post for the supply of which it is intended to bid.

A commissary should ordinarily receive proposals for his own post.

Alterations, by erasure or otherwise, must be noted and explained in the proposal over a separate signature of the bidder.

Every bidder should write his signature in full, and state his place of business and post-office address, with county, district, State, or Territory.

If a person affixes to his signature to a proposal the word "president," "secretary," "agent," or other designation, without disclosing his principal, the proposal will be regarded as that of the individual. A proposal of a firm should be signed with the firm name, followed by the autograph signature of a member of the firm—who will add the words "one of the firm" below his signature—or by its authorized agent, giving the names of all its members. If an agent sign for the firm, he must furnish legal evidence of his authority to do so. A proposal of a corporation should be signed with the name of the corporation—having its seal affixed, if there be one—followed by the signature of the president, secretary, or other person authorized to bind the corporation in the matter, who should file legal evidence of his authority to do so.

Where guarantees are required to accompany proposals, a proposal unaccompanied by such guaranty, made in manner and form as provided, will not be entertained.

A copy of the advertisement and circular of instructions to bidders will be attached to each proposal and form part of it.

All proposals received prior to the time of opening will be securely kept; and the officer whose duty it is to open them, at the place and hour mentioned in the advertisement, will decide when that time has arrived, and none will be received thereafter. Proposals then in his possession will be opened and read by him in the presence of attending bidders.

If a bidder desire to withdraw his proposal before the time fixed for the opening, he may do so without prejudice to himself by communicating his purpose in writing to the officer who holds it. When the proposal is reached at the opening, it will be returned to him or his authorized agent unread.

No responsibility will attach to an officer for the premature opening of any proposal not properly indorsed, so as to clearly show its character.

The right is reserved to reject in whole or in part any or all proposals.

Proposals must be submitted in envelopes securely sealed and distinctly addressed to the commissary at the post to be supplied, and have indorsed on the envelope: "Proposals for Fresh Vegetables, to be opened _____, 19____."

Bidders are invited to be present at the opening of proposals.

Awards will be made as soon as practicable after the opening of proposals, and the successful bidders be notified.

In making awards, each item will be considered as separate and independent, and awards will be made to the lowest responsible bidder for the most suitable article of each kind offered, considering quality, cost of transportation, and the interest of the Government.

Awards will be made for articles of domestic production or manufacture in preference to those of foreign origin, cost and quality being equal.

An award may be made to one party for potatoes and to another party for onions, at the same post.

Before making an award, the contracting officer may require the bidder to furnish satisfactory evidence of his ability to supply the article for which he bids.

The successful bidder for each post will be required to enter into a formal written contract with the United States, with good and approved security (in a sum that shall not be less than one-tenth of the full amount of the total consideration) within seven days after being notified of the acceptance of his proposal.

The contract of a corporation should be signed by the officer or person who has been authorized to contract in its behalf, who should sign the corporate name and his own and affix the corporate seal, if there be one.

Evidence consisting of extracts from the articles of incorporation, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records, under the corporate seal (if there be one), showing the signer to be properly vested with authority to bind the corporation, will be filed with the contract.

When the principal of the bond to a contract is a corporation, a copy of the record of the selection of the officer executing the bond in its behalf and a copy of the by-law or other record of the proceedings of the governing body of the corporation showing his authority to execute the same, will be attached to the bond, these copies to be certified by the custodian of such records, under the seal of the corporation, to be correct copies.

The principal and sureties must sign and seal the bond, the corporate seal of the corporation must be affixed to the bond by some person duly authorized, who must also affix the name of the corporation to it, followed by his own signature and official designation written after the word "by."

Sureties to a bond will be a surety company or individuals. If individuals, there must be at least two sufficient and responsible persons, who must be citizens of the United States, and justify in double the amount of the penalty. Sureties to bonds executed in any foreign country, or in the Philippine Islands, Cuba, Porto Rico, or Hawaii, or for the performance of contracts entered into in those places, need not be citizens of the United States.

A firm, as such, will not be accepted as surety; or a partner for a copartner, or for a firm of which he is a member; but stockholders who are not officers of a corporation may be accepted as sureties for such corporation.

No member of, or delegate to, Congress, nor any person belonging to, or employed in, the military service of the United States, is or shall be admitted to any share or part of any contract, or to any benefit which may arise therefrom.

Transfer of contract, or of interest in contracts, is prohibited by law.

Contracts shall be made subject to the approval of the Commissary General, United States Army, and to termination by him at any time.

Samples are required of the kind and quality of potatoes and onions it is proposed to furnish.

Where samples are required, they must accompany the proposals, be referred to therein, and be plainly marked with the name of the bidder submitting them.

Samples will not be received after proposals they should accompany are opened; and no proposal will be considered when samples are not furnished as required.

The samples furnished must be of ample size to enable a correct opinion to be formed of the articles offered, and to admit a thorough test to be made.

Unused samples not called for within one week will be disposed of.

If the vegetables are to be furnished in sacks, each sack should contain about 100 pounds, net.

Sacks must be clean and strong, and in all respects satisfactory to the commissary at the post.

The cost of sacks must be included in the price bid for the article.

If required, every sack must have plainly marked thereon (with stencils if directed) the words "U. S. Sub. Dept.", the initials of the name of the purchasing officer, the date (month and year) of delivery, and the name and place of business (city or town) of the seller. For example:

U. S. Subs. Dept.,
Initials of purchasing officer,
Month and year of delivery,
Initials of seller,
City and State.

Also the name of each article contained in the sack, the gross and net weights. There will be stenciled on both ends of all packages, boxes, etc., the distinctive symbol of the Subsistence Department, viz: Crescent 3 inches high and 2 inches wide, made of a contrasting color and of pattern similar to one furnished, and any other marks that may be required.

Itemized bills for the vegetables delivered should be promptly rendered to the commissary at the end of each month, or sooner if required.

Payment for the fresh vegetables furnished will be made by this office or by the commissary for his post, upon completion of the contract or at the end of each calendar month, or as soon as practicable thereafter, in the funds furnished for the purpose by the United States.

For full particulars, as to probable quantity of fresh vegetables required, amount of bond to be furnished, blank proposals for bidding, or other information, application should be made to the commissary at the post to be supplied.

HEADQUARTERS DEPARTMENT OF —————,
OFFICE CHIEF COMMISSARY,
—————, 19—.

—————, Chief Commissary.

VOUCHERS.

1012. Vouchers will ordinarily be made in duplicate, or, if required, in triplicate, and the number made will be stated on each copy.—*A. R.*, 713.

1013. Vouchers for subsistence stores must be made separate from those for subsistence property.—*Regs. Subs. Dept.*

1014. While the typewriter may be used in correspondence and records, words and figures not printed on vouchers or returns will be written with the pen; and so in all cases that carry with them money or property accountability. Vouchers made out with a lead pencil will not be accepted.—*Cir. No. 2, A. G. O., 1889; L. B. 155, p. 333.*

1015. All accounts of expenditures shall set out a sufficient explanation of the object, necessity, and propriety of the expenditures.—*Par. 1004, A. R. of 1863.*

1016. An original bill will not be filed with a voucher which bears on its face the seller's certificate that the voucher is correct.—*Regs. Subs. Dept.*

1017. There is no objection to accepting invoices of subsistence stores or property signed by an officer for and in the absence of the accountable officer; but money papers, or vouchers, and receipts for stores or property, signed by one officer for another, will not be accepted with accounts or returns.—*Regs. Subs. Dept.*

1018. Accounts and receipts having alterations or erasures are not admissible as perfect vouchers, unless the persons signing the certificates and receipts on which the validity of the vouchers depend certify that such alterations or erasures (specified) were made before the paper was signed, or with the consent of the parties.—*Cir. No. 3, O. C. G., 1866.*

1019. The correctness of the facts stated on a voucher and the justness of the account must be certified by an officer.—*A. R.*, 714.

1020. In case of lost vouchers, parol testimony, or the affidavit of the disbursing officer, can not be accepted by the accounting officers as equivalent to the vouchers necessary to the proper settlement of an account.—*Decision 2d Comp. Regs. Subs. Dept.*

1021. Every voucher in support of a payment for supplies or for services, whether it be made pursuant to a formally prepared contract, an accepted bid, or a purchase without advertising, will be made out in favor of the creditor, giving his address, and must state (if for supplies furnished) the date of the purchase, the quantity and price of each article, and the amount; or (if for services) the character of the services, the date or dates on which rendered, and the amount. Where a purchase under an accepted bid after public notice is made the voucher, besides being subject to the foregoing requirements, will be accompanied by a copy of the public notice, the accepted bid, and a copy of the letter accepting the bid, and must contain a certificate that the award was made to the lowest responsible bidder for the best and most suitable articles, and that the needs of the service required the purchase to be made in the manner indicated by the public notice. Where papers relating to two or more vouchers are required to accompany accounts they must be filed with the first voucher paid and reference thereto made on the other vouchers. A voucher for services by the day or month must state the nature of the service, the inclusive dates of service, the time for which payment is made, the rate of pay, and the amount, and the receipt of a creditor to a voucher for supplies furnished or services rendered must contain the words "which I certify to be correct."

All vouchers when practicable will be rendered in the English language, but if rendered in a foreign language a translation of the same must accompany the voucher.—*A. R.*, 715, as amended by *G. O. No. 28, A. G. O.*, 1902.

1022. When an officer not provided with funds makes an authorized open-market emergency purchase exceeding \$200 in amount, he will duly execute Form No. 9 and file it with the vouchers which are sent to the officer who is to make payment.—*Regs. Subs. Dept.*

1023. Money amounts will be expressed in terms of dollars and cents. When a fraction of a cent less than one-half occurs in the footing of a voucher it will be disregarded. If the fraction be one-half or greater it will be reckoned as a cent.—*A. R.*, 716.

1024. A voucher for a purchase, or for services not personal, must have expressed on its face, immediately below the statement of the account, the mode of purchase or engagement, using therefor one of the following notations:

1. Under contract, dated ——, 19—.
2. Under public notice, dated ——, 19—.
3. Under oral agreement, without advertising.—*A. R.*, 717.

1025. The giving or taking of receipts in blank for public money is prohibited, except the receipts to vouchers for publishing advertisements, which will be receipted prior to audit.—*A. R.*, 718.

1026. A voucher for funds disbursed will, before being signed by a public creditor, be made out in full, with the place of payment and the name, rank, regiment, or corps of the paying officer entered in the receipt, and the exact amount of money written out in words in the receipt. When vouchers are sent by mail for signature the date in the receipt will be left blank, and the check in payment will not be drawn until the vouchers are returned properly signed, when the date of the check will be added to the receipt.—*A. R.*, 719.

1027. The original vouchers for advertising or job printing which bear the indorsement of approval of the Secretary of War must be mailed with the accounts current to which they pertain.—*Reg. Subs. Dept.*

NOTE.—For information as to how to prepare a voucher covering bills for advertising in newspapers and for job printing, vide A. R., 585, 586, 587, and "Advertising;" A. R., 589, 591, and "Job Printing," and Notes on Form 65.

1028. Where previous authority is not obtained for publishing an advertisement, no subsequent approval will warrant the payment of the voucher for such service.—*G. O. No. 2, A. G. O., 1899.*

1029. Vouchers for reimbursement for private funds used in payment of public accounts must show the necessity of the transaction and be supported by the original receipted bills of those to whom the money was paid, and by certificate or affidavit (as the case may require) that the person claiming reimbursement had no personal profit in the matter.—*Reg. Subs. Dept. Vide 8 Comp. Decisions, 43.*

1030. Officers making disbursements must personally supervise every voucher paid by them, and either see that all checks or other funds actually reach the persons to whom they are payable, or adopt proper measures to insure their delivery. Payments can only be made to the persons to whom the money was originally due.—*Reg. Subs. Dept.*

NOTE.—For information in regard to invoices of and receipts for funds transferred, vide "Funds," and A. R., 720.

1031. Vouchers must be stated in the name of the corporation, company, firm, or person rendering the service or furnishing the articles for which payment is made.—*A. R., 723.*

1032. Vouchers for payment made and invoices and receipts for money transferred will have noted upon them the number, date, and amount of checks given, and the depository on which drawn. If payment is made by currency, wholly or in part, the facts will be stated.—*A. R., 721.*

1033. Authority for payment should accompany the first voucher or pay roll upon which payment is made, and the number of such voucher or pay roll should be given on all subsequent vouchers for payments made under the authority, stating with whose accounts filed, and the month and year of same.—*Reg. Subs. Dept. Vide G. O. No. 28, A. G. O., 1902.*

1034. A copy of the authority for the employment of expert inspectors or analysts must accompany the voucher upon which payment for such service is made, when subsistence supplies are inspected or analyzed by other than a regular employee.—*Reg. Subs. Dept.*

1035. An officer required to make refundment of an overcharge to a purchaser will receive credit for money returned only upon evidence that the amount overcharged was paid back to the proper person.—*Reg. Subs. Dept.*

1036. Vouchers on which payments for board wages are made to civil employees on transports will show that meals for the men were not furnished on the ship during the periods covered by the vouchers, and will indicate the reasons why they were not.—*Cir. Letter, O. C. G., Feb. 1, 1900.*

NOTE.—Regarding payment of certified bills (vouchers) for purchases made by medical officers in charge of general, post, or camp hospitals, hospital ships or transports of articles of special diet; and also as to purchases of ice for special diet, vide A. R., 1392, 1394; Cir. No. 43, A. G. O., 1901; "Purchases and Services;" and "Ration Issues."

1037. Paragraph 716 of Army Regulations requires that the money accounts of disbursing officers of the United States Army shall be rendered in terms of dollars and cents, and to secure uniformity in the preparation and rendition of their accounts, the following illustration of the method of stating the value of

foreign silver or gold in the islands now occupied by the United States forces is published:

The accounts, whether for purchases or services, will be stated in the currency under which the indebtedness is incurred—i. e., foreign silver or gold or United States currency.

If the agreement calls for either foreign silver or gold, the account shall be stated in those currencies, respectively. When in silver, the total amount will be reduced to its equivalent in the gold currency in use in the country in which the indebtedness is incurred, at the rate of exchange which may govern at the time, and from this gold currency into United States currency at the current rate of exchange at date of payment. If the account is stated in the gold currency in use, but the one reduction—into United States currency—will be necessary. The amount in United States currency having been arrived at, authority is hereby given for checks to be drawn therefor by disbursing officers to their own orders in United States currency and by them exchanged at local fiscal agencies of the United States where possible, or at local banks, for the necessary amount in the coin required to pay the creditor in the money originally agreed upon, and authority is hereby given for such exchange where the creditor declines to accept check payable in currency of the United States. The vouchers for accounts will be made to show the debt as actually incurred, in the coin in which payment is made, and the reduction from this coin to United States currency, the rate of exchange being stated on the voucher, and the amounts stated on abstracts and account current in United States currency, as prescribed by paragraph 716 of the Army Regulations.—*A. R.*, 722.

1038. Payments in currency or by check to bearer will not be made to holders of powers of attorney or to holders of instruments operating as transfers or assignments.

If a payment in currency or by check to bearer is made to an incorporated or unincorporated company, the money or check must be delivered to and the voucher received by a duly authorized officer or agent of the company; the receipt must be signed with the company name, followed by the autograph signature of the officer, with his title, or of the agent to whom the money or check was delivered, and the received voucher will be accompanied by evidence showing his authority. This evidence will consist of extracts from the articles of incorporation or association, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records (under the company seal, if there be one), showing that the signer is properly vested with authority to receive and receipt for money due the company.

If payment in currency or by check to bearer is made to an individual or a copartnership doing business under a company title, the receipt must be signed with the company name, followed by the autograph signature of the individual proprietor or of one of the members of the firm with the words "proprietor" or "one of the proprietors" appended thereto.

If payment in currency or by check to bearer is made to a copartnership doing business as such, the receipt must be signed with the usual firm signature by one of the members of the firm, who will be required to append his own signature as "one of the firm."

If payment in currency or by check to bearer is made to an individual creditor, the receipt must be signed by him in person.—*A. R.*, 724.

1039. When claims or vouchers which have been assigned are presented for payment, the holders will be informed that disbursing officers have no authority to make payments to them as assignees, and that payments can only be made to the original persons to whom the money is due.—*Cir. No. 18, A. G. O.*, 1895.

1040. If payment is made by check to order of any company (incorporated or unincorporated), or firm, or individual by name, and the fact that the check has been so drawn is stated on the voucher, giving its number, date, amount, and United States depository on which drawn, the receipt to the voucher may be signed by an officer, attorney, or agent of the company, or by an attorney or agent of the firm or individual, stating the capacity in which he signs, without filing with the voucher evidence of his authority to sign. The disbursing officer in all such cases will deliver the check to such person only as he is satisfied is authorized by the principal to receipt the voucher and receive the check.—*A. R., 725.*

1041. Officers making payments of commutation of fresh vegetables will state on the vouchers the date of the letter of authority of the chief commissary who authorized the payment of commutation.—*Cir. No. 8, O. C. G., 1901.*

1042. Receipts for small sums for occasional service paid to corporations, such as railroad, telegraph, turnpike, transfer, express, steamboat, hotel, newspaper, and ice companies, may be signed by the local agent in charge of the business of the company at the place where the service is rendered or where it begins or terminates, and the certificate of the officer making payment that the person to whom payment was thus made was then the local agent of the company in charge of its business at the place designated will be sufficient evidence of the agent's authority to receive and receipt for the money paid.—*A. R., 726. Vide 3 Digest 2d Comp. Decisions, 378.*

1043. The term "small sums" as used in the preceding paragraph applies only to occasional payments of amounts deemed too insignificant to justify the Government in demanding written evidence of an agent's authority to receive and receipt for moneys, in accordance with the general rule.—*3 Digest 2d Comp. Decisions, 378.*

1044. Each voucher paid by recruiting officers from subsistence funds held in their personal possession under A. R., 665, will have noted thereon their check (by number and date and the name of the depository on which drawn) from the proceeds of which the money in personal possession arose. The number and amount of each of the vouchers so paid will be noted on the stub of the check or on a schedule attached thereto.—*G. O. No. 133, A. G. O., 1901. Vide G. O. Nos. 130 and 140, A. G. O., 1901.*

1045. A recruiting officer not stationed at a garrisoned post will, if he is furnished with funds, make payment of all subsistence accounts. If not so furnished, he will send the vouchers, prepared on Form No. 8 when for subsistence stores, and on Form No. 11 when for meals—the certificates thereon being properly modified—to the chief commissary of the department in which his station is located, or to such other officer as may be directed to make the payments.—*G. O. No. 133, A. G. O., 1901.*

1046. When an account is presented by an individual who is not known to the disbursing officer, the latter will require him to be identified.—*A. R., 727.*

1047. The signature to the receipt and the name of the person or business firm as entered at the head of an account must be literally alike.—*A. R., 728.*

1048. When a signature is not written by the hand of the party, it must be witnessed by a disinterested party—a commissioned officer when practicable.—*A. R., 729, as amended by G. O. No. 28, A. G. O., 1902. Vide Decisions Comp., 1869, 2265, 2269.*

1049. In final statements, receipts for money, and papers of like character, money amounts will, in all cases, be written out in full and also expressed by figures in parentheses. This requirement does not apply to pay rolls of military organizations and pay rolls of other descriptions.—*A. R., 730.*

1050. Fees of civil officers for administering oaths in matters of military administration (where the services of judge advocates of departments or

courts-martial, or trial officers of summary courts, were not obtainable) will be paid from the appropriation applicable to the subject-matter of the oaths, and in case there be no appropriation applicable thereto the fees will be paid by the Quartermaster's Department.—*A. R., 731.* *Vide A. R., 765.*

1051. It is not necessary in making affidavits in support of vouchers filed with the accounts and returns of disbursing officers of the Army that they be taken in duplicate when an extra expense to the United States is incurred thereby; a certified copy being sufficient for file with the officers' retained papers, reference being made to paragraph 765, *A. R.*—*Cir. No. 27, A. G. O., 1897.*

1052. Disbursing officers will not issue vouchers for unpaid accounts as due bills against the United States, but a certified statement of personal services and of wages due may be given to a discharged employee who for want of funds was not paid at time of discharge.—*A. R., 732.*

1053. If a voucher is not paid in the month in which the transaction occurs, the reason why payment was not made should be stated on the voucher on which payment is made.—*Regs. Subs. Dept.*

1054. When applicable, the following rules for the computation of time in payment for services will be observed:

1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate, without regard to the number of days in that month.

2. When service commences on an intermediate day of the month, thirty days will be assumed as the length of the month, whatever be the number of days therein.

3. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month will be allowed.

4. When the service embraces two or more months or parts of months but one fraction will be made, thus: From September 21 to November 25, inclusive, will be calculated—September 21 to October 20, inclusive, one month; from October 21 to November 20, inclusive, one month; from November 21 to 25, inclusive, five days, making the time allowed two months and five days.

5. When two fractions of months occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 30, inclusive (ignoring the 31st), ten days; from September 1 to 10, inclusive, ten days; making the time allowed twenty days.

6. Service commencing in February will be calculated as though the month contained thirty days, thus: From February 21 to 28 (or 29), inclusive, ten days. When the service commences on the 28th day of that month, three days will be allowed, and if on the 29th, two days.

7. If service commences on the 31st day of any month, payment will not be made for that day.

8. For commutation of subsistence and for services of persons employed at a per diem rate payment will be made for the actual number of days.

9. When services are rendered from one given date to another the account will state clearly whether both dates are included.

10. In computing the wages of persons employed at a per diem allowance the day on which the service begins and the day on which it ends will be allowed in the computation.—*A. R., 733.*

1055. Vouchers for issues or expenditures of property not authorized by regulations will be accompanied by copies of the orders directing the issues or expenditures.—*A. R., 777.*

1056. Public records, and especially vouchers that show expenditures of or receipts for funds, being of the first importance, no deleble or fugitive inks,

or pencils, should be used in making them up or in receipting them.—*Regs. Subs. Dept.*

1057. Disbursing officers will not settle with heirs, executors, or administrators except by authority of the proper bureau of the War Department, and upon accounts that have been duly audited and certified by the proper accounting officers of the Treasury.—*A. R., 734.*

MISCELLANEOUS.

ARMY WAGONS AND PACK MULES (CAPACITY).

1058. The ordinary two and four mule wagon weighs about 1,550 pounds, and is of the following dimensions: Body, 3 feet 4 inches wide; 9 feet 6 inches long; 1 foot 9 inches high. Cubic capacity of body about 57 cubic feet. Cover, 3 feet 4 inches wide; 8 feet long; 3 feet 6 inches high. Total capacity about 144 cubic feet.

The six-mule wagon weighs about 1,950 pounds, and is of the following dimensions: Body, 3 feet 6 inches wide; 10 feet long; 2 feet high. Cubic capacity of body about 72 cubic feet. Cover, 3 feet 6 inches wide; 10 feet long; 3 feet high. Total cubic capacity about 176 cubic feet.

The following are the estimated weights, ordinary, that should be considered as loads for wagons used upon marches: Two-mule wagon, in addition to its weight, 1,000 to 1,200 pounds. Four-mule wagon, in addition to its weight, 2,000 to 2,400 pounds. Six-mule wagon, in addition to its weight, 3,000 to 3,300 pounds. A pack mule from 250 to 300 pounds.—*Regs. Subs. Dept.*

AUCTIONEERS.

1059. Government employees and soldiers are not entitled to any fees for acting in the capacity of auctioneers.—*Decisions 2d Comp., 1869, 848. Vide Cir. No. 3, A. G. O., 1894.*

BOOKS (LOST).

1060. The following-named books pertaining to the Subsistence Department (which are prepared under the supervision of the Commissary General), when lost or destroyed, will be charged against those responsible for the loss at the prices stated: Subsistence Manual, 30 cents; Subsistence Handbook, 35 cents; Army Cook Book, 50 cents.—*Cir. No. 45, A. G. O., 1900.*

CLAIMS.

1061. The restrictions of the Comptroller of the Treasury in regard to the allowance of credits to disbursing officers for payments made by them on powers of attorney or other forms of transfer or assignment being so great as to amount practically to a prohibition of such payments, disbursing officers of the Subsistence Department will refuse to pay the assignee of any claim. When claims or vouchers which have been assigned are presented for payment the holders will be informed that disbursing officers have no authority to make payments to them as assignees, and that payment can only be made to the original persons to whom the money is due.—*Cir. No. 18, A. G. O., 1895.*

1062. Neither the Comptroller nor the Auditor can, upon the application of a claimant, reopen a settlement upon newly discovered evidence as to any item upon which payment has been accepted by the claimant of the amount allowed by the Auditor.—*Cir. No. 10, A. G. O., 1901.*

CLOCKS.

1063. Clocks are not necessary for offices of commissaries at posts where the time is kept at post headquarters, the guard house, etc., and made known by calls frequently and regularly sounded.—*Cir. No. 11, A. G. O., 1891.*

INCIDENTAL EXPENSES.

1064. No authorization for incurring expenses will extend beyond the fiscal year in which given.—*Cir. Letter, O. C. G., Oct. 17, 1896.*

LACQUER.

1065. All canned goods purchased for shipment out of the United States or to Alaska will be thoroughly lacquered. The lacquer to be of good quality, golden-green and golden-brown preferred, prepared with turpentine or alcohol, and capable of affording adequate protection against the effect of moisture—not easily rubbed off. The entire can to be lacquered before the label is placed on it.—*Cir. Letter, O. C. G., May 7, 1901.*

LIQUID MEASURES.

1066. The sizes of liquid measures are as follows:

	Top.	Bottom.	Vertically top to bottom.
	Inches.	Inches.	Inches.
Pint.....	25 $\frac{1}{2}$	3 $\frac{1}{4}$	41 $\frac{1}{2}$
Quart.....	33 $\frac{1}{2}$	4	5 $\frac{1}{2}$
Half gallon.....	35 $\frac{1}{2}$	5 $\frac{1}{4}$	7 $\frac{1}{4}$
Gallon.....	4 $\frac{1}{2}$	6 $\frac{1}{8}$	9 $\frac{1}{8}$

—90464, O. C. G.

MATCHES.

1067. Under instructions from the chief commissaries of departments, ordnance sergeants, and those acting as such, on duty at ungarrisoned posts may purchase the semiannual quantities of matches allowed by the department commander for their posts, and forward the vouchers therefor to the chief commissaries for payment. Returns of matches so purchased need not be made by the ordnance sergeants.—*Regs. Subs. Dept.*

1068. Ordnance sergeants, or those acting as such, will furnish the seller from whom matches have been purchased with vouchers made out on Form 8, with the certificates thereon properly modified, and will inform him of the name and address of the officer who will make payment.—*Regs. Subs. Dept.*

OATHS.

1069. A clerk or other officer who is promoted from one position to another is required to take a new oath of office before becoming entitled to receive compensation of the new position.—*Decisions Comp. Treas., VII, 43. Vide A. R., 22.*

1070. Affidavits, depositions, and other papers in the Subsistence Department requiring, for purposes of military administration, verification by oath, will be sworn to, whenever practicable, before some officer designated in A. R., 765.—*Regs. Subs. Dept.*

OVENS.

1071. Ovens for baking bread, together with the necessary utensils and furniture, in garrison and in the field, are supplied by the Quartermaster's Department.—*Regs. Subs. Dept.*

1072.

CIRCULAR,
No. 9.WAR DEPARTMENT,
OFFICE OF THE COMMISSARY GENERAL,
Washington, November 19, 1901.

Circular No. 3, dated June 7, 1901, from this office, is hereby revoked.

The following specifications will hereafter be adopted by purchasing commissaries in making purchases of salt meats, canned corned beef, and canned roast beef:

I.—ISSUE BACON FOR SHIPMENT TO CUBA, PORTO RICO, HAWAIIAN AND PHILIPPINE ISLANDS.

1. Bacon, issue, 10 to 16 pound bellies, no belly less than 10 or more than 16 pounds, when laid down green; dry salt cure; square cut; seedless; from light prime hogs in good condition; sweet and sound; a good streak of lean in each piece; not too fat; less than two and one-half ($\frac{1}{2}$) inches thick at shoulder end; well cured; allowed to dry out while hanging for at least three (3) days before being subjected to smoke, then thoroughly smoked in dry smoke from hickory or rock maple wood, preferably hickory wood (not from sawdust), for at least seven (7) days, and after being smoked to be well dried out for at least three (3) days before being packed. Each piece must be wrapped in muslin, equal in quality to Crown L. L. sheeting, and covered with extra-heavy drill, equal in quality to Dwight Manufacturing Company's 2.50, and packed in good, strong, fully-strapped crates, of about one hundred (100) pounds net each, securely nailed with cement-coated nails. The meat to be placed in crates in two (2) layers of four (4) pieces each, separated by two (2) wooden strips two and one-half ($\frac{1}{2}$) inches wide by seven-eighths ($\frac{7}{8}$) inch thick, so firmly fastened at each end as to prevent their moving. The crates must be of strong seven-eighths ($\frac{7}{8}$) inch stuff, well ventilated and fully and strongly strapped with iron straps, one around each end and one in the middle.

2. The meat to be acceptable must be in process of cure for not less than thirty (30) days, *or such additional time as may be necessary to thoroughly cure it*, during which time it must be turned and resalted twice at proper intervals. While in dry salt it must be piled in rectangular piles not to exceed eight (8) feet wide, with alleyways between large enough to permit inspection, and piles raised off the floor to admit of perfect drainage. After being in dry salt for the required length of time, the meat to be thoroughly brushed with a dry brush before being put into smoke. *No soaking, dipping, or washing will be permitted.*

3. The meat to be subject to inspection, in addition to that exacted by the Secretary of Agriculture, at the time it is laid down green, at any time thereafter during the process of curing and smoking, and until it is accepted by the purchasing officer. To the end that the purchasing commissary may know when to make certain inspections the contractors will advise him one day beforehand as to the following:

- (a) Dates when the meat will be put in dry salt.
- (b) Date of first turning and resalting.
- (c) Date of second turning and resalting.
- (d) Date when the meat will be placed in smoke.
- (e) Date when the meat will be removed from smoke.
- (f) Date of packing.

4. Each crate must bear thereon the stamp for inspected meats provided by the Secretary of Agriculture or the affidavit prescribed by Circular Letter

(65581), Office Commissary General of Subsistence, dated December 29, 1899, must be furnished.

II.—ISSUE BACON FOR POSTS IN THE UNITED STATES AND ALASKA.

1. Bacon, issue, 10 to 20 pound bellies, no belly less than 10 nor more than 20 pounds, when laid down green; dry-salt cure; square cut; seedless; from light prime hogs in good condition; sweet and sound; a good streak of lean in each piece; to be cured, dried, and smoked in the manner prescribed in section 1 of paragraph I, above. Each piece must be wrapped in two (2) sheets of vegetable parchment paper and tied with tape; packed in good, strong, fully-strapped boxes, of about one hundred (100) pounds net each, securely nailed with cement-coated nails.

2. All the requirements set forth in sections 2 and 3 of paragraph I, above, must be fully complied with, and the boxes must be stamped as required in section 4 of paragraph I.

III.—BACON, ISSUE, IN $\frac{4}{3}$ -POUND CANS.

1. Bacon, issue, dry-salt cure, in three-quarter ($\frac{4}{3}$) pound net weight cans. Bacon to be cut from 10-pound average bellies when laid down green; square cut; seedless; from light prime hogs in good condition; sweet and sound; a good streak of lean in each piece; not too fat; less than two and one-half ($2\frac{1}{2}$) inches thick at shoulder end; well cured; allowed to dry out for at least three (3) days before being subjected to smoke; then thoroughly smoked in dry smoke from hickory or rock maple wood, preferably hickory wood (not from sawdust), for at least five (5) days, and after being smoked to be well dried out for at least two (2) days before being packed.

2. To be put up in flat, rectangular, key-opening cans (vacuum process), similar to sliced bacon cans, of three-fourths ($\frac{3}{4}$) pound net weight each, in fully and strongly-strapped cases of forty-eight (48) cans each. As far as practicable but one (1) piece of bacon will be packed in each can, and not more than two (2) pieces to make the required weight of three-fourths ($\frac{3}{4}$) of a pound will be allowed. Horizontal incisions, or cutting between the face of bacon and skin, will not be permitted. The contents of each can to be wrapped in vegetable parchment paper. The entire outside of each can to be properly lacquered and to show by label thereon the contents, name of packer, and date of packing.

3. All the requirements set forth in sections 2 and 3, paragraph I, above, must be fully complied with, also the product to be subject to inspection when packed in the can at the rate of one (1) can in each tenth (10th) case, and the cases must be stamped as required in section 4 of paragraph I.

4. A written guarantee that the bacon will keep good in any climate for one (1) year from date of delivery must accompany each bid.

IV.—BACON, ISSUE, IN 9-POUND CANS.

1. Bacon, issue, dry-salt cure, in nine (9) pound net weight cans. Bacon to be cut from 10-pound average bellies when laid down green; square cut; seedless; from light prime hogs in good condition; sweet and sound; a good streak of lean in each piece; not too fat; less than two and one-half ($2\frac{1}{2}$) inches thick at shoulder end; cured, smoked, and dried in the manner prescribed in section 1 of paragraph III.

2. To be put up in flat, rectangular, key-opening cans (vacuum process) of nine (9) pounds net weight each, in fully and strongly-strapped cases of eight (8) cans each. Two (2) or at the most three (3) pieces of bacon of about equal weight—no scraps—to be put in each can. Horizontal incisions, or cutting between the face of bacon and skin, will not be permitted. The contents of

each can to be wrapped in vegetable parchment paper. The entire outside of each can to be properly lacquered and to show by label thereon the contents, name of packer, and *date of packing*.

3. All the requirements set forth in sections 2 and 3, paragraph I, above, must be fully complied with, also the product to be subject to inspection when packed in the can at the rate of one (1) can in each tenth (10th) case, and the cases must be stamped as required in section 4 of paragraph I.

4. A written guarantee that the bacon will keep good in any climate for one (1) year from date of delivery must accompany each bid.

V.—BACON, ISSUE, IN CATCH-WEIGHT CANS.

1. Bacon, issue, dry-salt cure, to be of the kind described, and to be cured, smoked, and dried in the manner described in section 1, paragraph I.

2. To be packed in rectangular, key-opening cans (vacuum process). Cans to be of uniform size and to contain a maximum of fourteen and one-half ($14\frac{1}{2}$) pounds and a minimum of eleven and one-half ($11\frac{1}{2}$) pounds—the object being to pack cans to contain between twelve and one-half ($12\frac{1}{2}$) and fourteen (14) pounds net, as compactly as possible without the limitation of exact weights, and to reduce the waste to a minimum, but without the use of anything approaching "scrap" product. A maximum of four (4) pieces to the can will be permitted, with the distinct understanding that nothing of a "scrap" nature can be used, and that fully sixty-five (65) per cent of the total amount to be canned will be packed not to exceed three (3) pieces to the can, and that so far as possible only two (2) pieces will be used. Incisions from the face of bacon down to the skin and folding back will be permitted, and so long as the skin is not cut all parts of the meat attached to one (1) piece of skin will be regarded as one (1) piece of bacon. Horizontal incisions or cutting between the face of bacon and skin will not be permitted. The contents of each can to be wrapped in vegetable parchment paper of the best quality. The entire outside of each can to be properly lacquered and to show by label thereon the contents, name of packer, *date of packing*, and tare of can. The tare of can will be determined by taking a number of empty cans with all their parts and all foreign material used in the process of manufacture (such as parchment paper, tying tape, keys, and solder for top), and the gross weight of all divided by the number of cans will give the average tare for each can. The tare may be either printed or inserted with rubber stamp or indelible pencil on the label, but must be both legible and durable.

3. All the requirements set forth in sections 2 and 3, paragraph I, above, must be fully complied with; also the product to be subject to inspection when packed in the can at the rate of one (1) can in each tenth (10th) case, and the cases must be stamped as required in section 4 of paragraph I.

4. A written guarantee that the bacon will keep good in any climate for one (1) year from date of delivery must accompany each bid.

VI.—HAM, DRY-SALT CURE, FOR CUBA, PORTO RICO, HAWAIIAN AND PHILIPPINE ISLANDS.

1. Hams cut two (2) inches from "atch" bone and unjointed below the hock joint; to be closely faced and both the cushion and flank sides cut close; butt ends well rounded and cut under, making symmetrical contour; dry-salt cure; 10 to 14 pound average when cured and smoked; from light prime hogs in good condition; sweet and sound; not too fat; to be dried and smoked in the manner prescribed in section 1, paragraph I, above.

2. Each ham to be put in a muslin slip and then inclosed in a heavy drill bag large enough to provide a good space which is to be filled with oat or rice hulls.

The hams, so clothed, will be packed in salt, in air-tight tierces, the tierces to contain about two hundred and twenty-five (225) pounds of ham, clothed as above, and packed in about one hundred (100) pounds of hard dry salt; the hoops on tierces to be held in place by "keepers."

3. All the requirements set forth in sections 2 and 3 of paragraph I must be fully complied with, except that the hams must be in process of cure *for not less than sixty (60) days, or such additional time as may be necessary to thoroughly cure them*, during which time they must be turned and resalted *thrice* at proper intervals. The tierces must be stamped as required in section 4 of paragraph I.

VII.—HAMS FOR ALASKA.

Hams for Alaska may be the "Dry-Salt Cure" as prescribed in section 1, paragraph VI, for Cuba, Porto Rico, Hawaiian and Philippine Islands, or if "Sweet-Pickle Cure" to be treated as follows:

Hams cut two (2) inches from "itch" bone and unjointed below the hock joint; to be closely faced and both cushion and flank sides cut close; butt ends well rounded and cut under, making symmetrical contour; 10 to 14 pound average when cured and smoked; from light prime hogs in good condition; sweet and sound; not too fat; well cured and drained for seventy-two (72) hours, then hung in smokehouse and dried with slow heat for two (2) days; thoroughly smoked in dry smoke from hickory or rock maple wood, preferably hickory wood (not from sawdust), for at least seven (7) days, and after being smoked to be well dried out in air for at least six (6) days before being packed.

2. The hams to be clothed and packed, as prescribed in section 2, paragraph VI. All the requirements set forth in section 3 of paragraph I, above, must be fully complied with, and the tierces must be stamped as required in section 4 of paragraph I.

VIII.—BREAKFAST BACON FOR SALES FOR POSTS IN CUBA, PORTO RICO, HAWAIIAN AND PHILIPPINE ISLANDS.

1. Bacon, breakfast, dry-salt cure, to be cut from light prime barrow hogs in good condition, the bellies weighing from 8 to 10 pounds when laid down green; square cut; seedless; sweet and sound; a good streak of lean in each piece; not too fat; well cured; allowed to dry out while hanging for at least three (3) days before being subjected to smoke; then thoroughly smoked in dry smoke from hickory or rock maple wood, preferably hickory wood (not from sawdust), for at least five (5) days, and after being smoked to be well dried out for at least two (2) days before being packed. The bellies to be cut in two (2) pieces (*not strips*), no piece weighing more than five (5) pounds. Each piece must be wrapped in cheese cloth and covered with extra heavy drill, equal in quality to Dwight Manufacturing Company's 2.50, and packed in good, strong, fully-strapped crates of about one hundred (100) pounds net each, securely nailed with cement-coated nails.

2. All the requirements set forth in sections 2 and 3, paragraph I, above, must be fully complied with, and the crates must be stamped as required in section 4 of paragraph I.

IX.—CANNED SLICED BREAKFAST BACON.

1. Canned sliced breakfast bacon will be put up from dry-salt breakfast bacon, cut, cured, and smoked, as described in paragraph VIII, above. The entire outside of each can to be properly lacquered and to show by label thereon the contents, name of packer, and *date of packing*.

2. A written guarantee that the bacon will keep good in any climate for one (1) year from date of delivery must accompany each bid.

X.—CANNED CORNED BEEF AND CANNED ROAST BEEF.

The meat to be brisket, chuck, or plate (no flank) pieces, cut from prime fed steers, two (2) pieces to the can, hand-packed, and each can to have not more than one (1) ounce of jelly, and the roast beef to have in addition one-half ($\frac{1}{2}$) ounce of salt to each can. The contents of each can to weigh two (2) pounds. The beef, which must be canned after date of award, will be subject to inspection during the process of preparation, and afterward in the can at the rate of one (1) can in each tenth (10th) case, and a written guarantee that it will keep good in any climate for one (1) year from date of delivery must accompany each bid. The entire outside of each can to be properly lacquered and to show by label thereon the contents, name of packer, and *date of packing*.

XI.—FINALLY.

All crates, tierces, cases, and boxes must have stenciled thereon, in addition to the foregoing requirements, the contents; number of pieces or cans; the gross, tare, and net weights; name of packer; initials of purchasing commissary and the date of delivery, and the shipping marks. The "Crescent," required by Circular Letter (88617) Office Commissary General of Subsistence, dated February 18, 1901, must be stenciled on both ends of all packages, boxes, etc. No other marks of any nature than those specified above will be allowed.

This circular is published by authority of the Secretary of War.

J. F. WESTON,

Commissary General.

—*Vide 108242, O. C. G.*

SEEDS.

1073. Seeds for post gardens may be procured from the commissary, and payment for the seeds will be made at cost prices from post exchange funds, or pro rata company and hospital funds.—*A. R., 353.*

SPECIFICATIONS FOR SUBSISTENCE STORES.

1074. The following specifications will generally be sufficient with reference to articles, packages, etc., of subsistence stores to be advertised for and purchased by the Subsistence Department; but the form may be varied when necessary to meet any particular case. Supplies destined for sea transportation should be purchased and packed in accordance with special instructions, or as experience has best determined; and no package should without good reason exceed 100 pounds:

FRESH BEEF-----	Vide specimen copy of advertisement under "Meats (Fresh)," and Form No. 24 (Contract for Fresh Beef and Mutton).				
FRESH MUTTON-----	Vide specimen copy of advertisement under "Meats (Fresh)," and Form No. 24 (Contract for Fresh Beef and Mutton).				
BEEF CATTLE-----	Vide "Beef Cattle" and Form 25 (Contract for Beef Cattle).				
BACON, ISSUE-----	<table border="0" style="margin-left: 20px;"> <tr> <td>In crates-----</td> <td rowspan="3" style="vertical-align: middle;">For specifications, vide Circular No. 9, O. C. G., 1901, under "Miscellaneous."</td> </tr> <tr> <td>In $\frac{3}{4}$-pound cans-----</td> </tr> <tr> <td>In 9-pound cans-----</td> </tr> </table>	In crates-----	For specifications, vide Circular No. 9, O. C. G., 1901, under "Miscellaneous."	In $\frac{3}{4}$ -pound cans-----	In 9-pound cans-----
In crates-----	For specifications, vide Circular No. 9, O. C. G., 1901, under "Miscellaneous."				
In $\frac{3}{4}$ -pound cans-----					
In 9-pound cans-----					
PORK, LIGHT MESS-----	Pack of _____ (state season), 19 to 22 pieces, in barrels, 200 pounds net. No repacked pork will be received.				
BEEF { SALT ----- CORNED ----- ROAST ----- } HASH, CORNED BEEF-----	Extra plate, in barrels, 200 pounds net. For specifications, vide Circular No. 9, O. C. G., 1901, under "Miscellaneous." In 2-pound net cans, 24 to case. A written guarantee that the hash shall keep good in any climate for one year from date of delivery must accompany each proposal.				
BEEF AND VEGETABLE STEW-----	<table border="0" style="margin-left: 20px;"> <tr> <td>1-ration can—contents are $10\frac{1}{2}$ ounces meat, 7 ounces potatoes, 5 ounces onions, and 6 ounces sauce, 24 cans to case.</td> </tr> <tr> <td>2-ration can—contents are 21 ounces meat, 14 ounces potatoes, 10 ounces onions, and 12 ounces sauce, 12 cans to case.</td> </tr> </table>	1-ration can—contents are $10\frac{1}{2}$ ounces meat, 7 ounces potatoes, 5 ounces onions, and 6 ounces sauce, 24 cans to case.	2-ration can—contents are 21 ounces meat, 14 ounces potatoes, 10 ounces onions, and 12 ounces sauce, 12 cans to case.		
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2-ration can—contents are 21 ounces meat, 14 ounces potatoes, 10 ounces onions, and 12 ounces sauce, 12 cans to case.					

FISH	DRIED	(State variety.) If codfish, to be boneless, summer-cured, genuine Georges, in commercial packages.
	PICKLED	(State variety.) { Mackerel, extra No. 1, mess Herring, extra No. 1, split Labrador, and Norway K. K. K } 10-pound kits.
	SALMON	{ Red Alaska (Or Columbia River } 1-pound cans, 48 to case.
FLOUR, ISSUE		Straight, made from good, sound wheat, free from smut, must be strong, high ground, and well dressed, containing not less than 90 per cent of the whole product of the wheat in flour—10 per cent of the low grade being taken out—in barrels of 196 pounds net, and in new, square, double sacks, 100 pounds net, inside sack heavy twilled cotton, outside 16-ounce burlap, each sack to be separately sewed, and the burlap sacks to have the four corners tied. Ten-pound sample required.
SOFT BREAD		As desired and packed as required.
HARD BREAD		Well browned on the surface, made from the best straight, soft winter-wheat flour, mixed with water only, baked in crackers 1 by $\frac{1}{2}$ by $\frac{3}{8}$ inch, packed in 1-pound net weight air-tight cartons, made of strong strawboard, so processed as to be grease-proof. Interior dimension of cartons, $6\frac{1}{4}$ by $6\frac{1}{4}$ by 2 inches. One end of carton to be closed with an easy opening flap $1\frac{1}{2}$ inches wide. Cases containing 40 cartons to be made of wood that will not impart odor; inside measurement $25\frac{1}{2}$ by $10\frac{1}{2}$ by 13 inches; tops, sides, and bottoms $\frac{5}{8}$ inch; ends $\frac{5}{8}$ inch. Or hard bread, about 3 inches square, of same quality as foregoing, in wooden boxes, 60 pounds net.
CORN MEAL, WHITE OR YELLOW		Kiln-dried, put up in strong, original barrels, 200 pounds net; or packed in double sacks, 100 pounds net.
BAKING POWDER		Made from chemically pure cream of tartar, bicarbonate of soda, and cornstarch, kiln-dried and thoroughly mixed, and that in testing will yield not less than 12 per cent of carbonic acid gas.
HOPS		Or acid phosphate baking powder (whenever specially called for), free from adulterations or injurious ingredients; 24 cans to case.
YEAST, DRIED OR COMPRESSED		From latest crop, in 8-ounce packages, 30 pounds net to case.
BEANS		In 5-ounce tins, 5 pounds to case.
PEASE, DRIED		Baked, in 1-pound cans, 48 to case; and in 3-pound cans, 24 to case
RICE		Split, yellow, in double sacks, 100 pounds net.
HOMINY	COARSE	Choice No. 1, or "Island;" in double sacks, 100 pounds net.
	FINE	In 1-barrels, 200 pounds net.
POTATOES	FRESH	In 2-pound cartons, 24 cartons to case.
	DESICCATED	Vide specimen copy under "Vegetables (Fresh)," and Form 26 (Contract for Fresh Vegetables). Packed in barrels of 160 pounds, or double sacks, 100 pounds net.
ONIONS	FRESH	Granulated or sliced, best quality, packed in 20-pound net tins, lacquered, hermetically sealed with solder, 2 tins to case.
	DESICCATED	Vide specimen copy under "Vegetables (Fresh)," and Form 26 (Contract for Fresh Vegetables). Packed in barrels of 145 pounds, or in double sacks 100 pounds net.
TOMATOES		Best quality, packed in 20-pound net tins, lacquered, hermetically sealed with solder, 2 tins to case.
PRUNES		In $2\frac{1}{2}$ -pound and 3-pound cans, 24 to case; and in gallon cans, 6 to case.
APPLES, EVAPORATED		Undrained, not less than 70's, in 50-pound net boxes, lined with paper, and 5-pound net tins, lacquered.
PEACHES, EVAPORATED		Best grade, in boxes 50 pounds net, lined with paper, and 5-pound tins net, lacquered.
JAM (STATE VARIETY)	GREEN	Best grade, unpeeled, in boxes, 50 pounds net, and 5-pound tins net, lacquered.
COFFEE	ROASTED AND GROUND	Pure, 2-pound cans, 24 to case.
	BLACK	Rio preferred. To be well cleaned, free from dust, in new and strong burlap double sacks. Sample each of the green and corresponding roast required.
TEA	GREEN	Rio preferred. To be well cleaned, free from dust, in 6-pound cans, 6 cans to case. Sample each of the roasted and ground and corresponding green.
SUGAR		Oolong, latest crop, best quality, 10-pound caddies, 4 to case.
VINEGAR		English breakfast, latest crop, best quality, 12-pound caddies, 4 to case.
PICKLES, CUCUMBER, PLAIN		Gumpowder, latest crop, best quality, 17-pound caddies, 3 to case.
SALT, ISSUE		Young Hyson, latest crop, best quality, 15-pound caddies, 3 to case.
PEPPER, BLACK		Japan, latest crop, best quality, 15-pound caddies, 4 to case.
SOAP, ISSUE		Light Extra C; No. 2 clarified, and No. 6 refined; in original barrels; or in double sacks, 100 pounds net.
CANDLES		Free from adulterations, requiring 35 grains of bicarbonate of potash to neutralize one fluid ounce, in new iron-hooped oak barrels, or half barrels, painted red, and bungs tin-capped. The interior of the barrels to be properly treated with paraffin.
		1,200 to barrel of 32 gallons, packed in new, strong, oak, half barrels, and 10-gallon kegs, painted green, bungs tin-capped, hoops galvanized iron.
		Fine grain, clean, pure, and dry, in barrels of 280 pounds, and in 100-pound double sacks.
		Strictly pure, in $\frac{3}{4}$ -pound dredge tins, 25 pounds to case.
		Hard and dry, containing not more than 10 per cent resin and 20 per cent water, and to be free from other adulterations or impurities, in 1-pound full-weight bars, 60 to box.
		Stearic acid, 6's, 30 pounds to box.

EMERGENCY RATIONS.....	One-ration cans, containing 4 ounces chocolate, 12 ounces meat and bread component, $\frac{3}{4}$ ounce salt, 1 gram black pepper; and ingredients and packages to be in accordance with standard samples in office Commissary General. Cans to be packed in strong cases of well-seasoned lumber, dressed on both sides, tops and bottoms tongued and grooved, ends 1 inch, sides, tops, and bottoms $\frac{3}{4}$ inch, cases to be strapped with $\frac{3}{4}$ -inch hoop iron, each case to contain 50 cans.
ICE	As required.
CANDLES, LANTERN	Stearic acid, $2\frac{1}{2}$ inches long by $1\frac{1}{2}$ inches in diameter, 40 pounds to box.
MATCHES, SAFETY	In gross packages, 5 packages to case.
TOILET PAPER	Flat, soft, and strong, 1,000 sheets to package, 100 packages to case; or in rolls of 100 rolls to case.
SALT, ROCK	For public animals, or for rebrining, in barrels, 280 pounds net, and in 100-pound sacks.
CORN	{ Kind desired, and packed as required.
HAY	
APPLES	$2\frac{1}{2}$ -pound and 3-pound cans, 24 to case; and in gallon cans, 12 to case.
APRICOTS	$2\frac{1}{2}$ -pound and 3-pound cans, 24 to case.
ASPARAGUS	$2\frac{1}{2}$ -pound cans, 24 to case.
BACON, BREAKFAST	{ Dry-salt cure, in crates; and in 1-pound cans, 48 to case. For specifications, vide Circular No. 9, O. C. G., 1901, under "Miscellaneous." Sugar cured, to be cut as described in above-mentioned circular, sufficiently cured in sweet pickle.
BASINS, HAND	Agate or granite, 12-inch, box 100.
BEANS, STRINGLESS	2-pound cans, 24 to case.
BEEF, CHIPPED	1-pound cans, 48 to case.
BEEF, EXTRACT	4-ounce jars, 12 to case.
BLACKING, SHOE	American, 4-ounce boxes, 72 to package.
BLUING, BALL OR POWDERED	Khaki, or white, in 8-ounce zinc boxes, 72 to case.
BORAX	Powdered, in 1-pound packages, 24 to case.
BROOMS, WHISK	Medium size, 72 to case.
BRUSHES { BLACKING	Daubers, 144 to case; without daubers, 72 to case.
HAIR	Medium size, 11-row, solid back, 150 to case.
NAIL	Bristle, stiff, bone handle, cased as required.
SHAVING	Best quality, cased as required.
TOOTH	Assorted, 6-row, cased as required.
BUTTER, FRESH	Best quality separator, 3-pound cans, 24 to case; and in double-head firkins, containing 50 2-pound rolls net, wrapped in cheese cloth, packed in brine; and 2-pound jars, 16 jars to case.
BUTTONS { BONE	Packed as required.
COLLAR	Double gold-plated, celluloid back, with hinge and without hinge, packed as required.
CANDY	(State variety.) Pure, and good keeping quality, in 1-pound boxes, 24 to case.
CAN OPENERS	Packed as required.
CHAMOIS SKINS	2 to $2\frac{1}{2}$ feet square, packed as required.
CHEESE { AMERICAN	Ful cream, no filler, in strong wooden boxes, containing 4 cheeses of about 10 pounds each.
EDAM	Imported, wrapped in tin foil, brand to be stated, cased as required.
CHERRIES	$2\frac{1}{2}$ -pound cans, 24 to case.
CHOCOLATE, PLAIN	In 1-pound packages, 12 to box.
CHOCOLATE, VANILLA	In 1-pound packages, 12 to box.
CIGARS	In boxes, or half boxes, price marked on each box, cased as required.
CINNAMON, GROUND	Strictly pure, in $\frac{1}{2}$ -pound dredge tins, 6 pounds to case.
CLOTHESLINES	Cotton, $\frac{3}{4}$ -inch, 50-foot bunks, packed as required.
CLOTHESPINS	Plain, strong, hard wood, 5 gross to box.
CLOVES, GROUND	Strictly pure, $\frac{1}{2}$ -pound dredge tins, 6 pounds to case.
COCAO, BREAKFAST	In $\frac{1}{2}$ -pound tins, 6 pounds to case.
JAVA	Extra, green, in original mats of about 65 pounds, done up in strong burlap with four corners tied. Sample each of the green and corresponding roast required.
COFFEE { MOCHA	Extra, green, in original mats of about 40 pounds, done up in strong burlap with four corners tied. Sample each of the green and corresponding roast required.
COMBS	Fine, rubber; horn, medium; pocket, rubber; rubber, medium, packed as required.
CORN, GREEN	Not soaked, in 2-pound cans, 24 to case.
CRAB	In 2-pound cans, 24 to case.
CRACKERS	(State variety.) In 1-pound cartons, commercial weight, 24 to case; in 2-pound tins, hermetically sealed, 12 tins to case; and in 5-pound tins hermetically sealed, 6 tins to case.
CURRENTS	Clean and sound, 2-pound tins, 12 to case.
ELECTRO-SILICON	3-ounce boxes, 144 to case.
ENVELOPES { LETTER	"Good," to match paper, boxes 250; and "Best" to match paper, in boxes 125, 24 boxes to case.
NOTE	"Best," to match paper, in boxes 125 or 250, cased as required.
EXTRACT OF CLAMS	Pint cans, 24 to case.
FARINA	1-pound cartons, 24 to case.
FLAVORING EXTRACT	Lemon and vanilla, 2-ounce bottles, 24 to case.
FLOUR, FAMILY	Fancy, patent, best quality, high ground, well dressed, and freshly made from original stock of sound, clean wheat ("winter" or "spring," whatever variety desired), put up in barrels of 196 pounds net; or in new, square double sacks 100 pounds net, inside sack heavy-twilled cotton, outside 16-ounce burlap, each sack to be separately sewed, and the burlap sacks to have the four corners tied. Ten-pound sample required.
GELATINE	2-ounce packets, 48 to case.
GINGER ALE	Imported, pint bottles, 120 to barrel, or as required.
GINGER, GROUND	Strictly pure, $\frac{1}{2}$ -pound dredge tins, packed as required

HAM	{ DEVILED DRY-SALT CURE SWEET-PICKLE CURE	In $\frac{1}{2}$ -pound cans, 24 to case. For specifications, vide Circular No. 9, O. C. G., 1901, under "Miscellaneous."
HANDKERCHIEFS	{ LINEN SILK	Medium size and quality, packed as required. White, best quality, packed as required.
INK	{ BLACK INDELIBLE	In 3-ounce bottles, 24 to case. $\frac{1}{2}$ ounce bottles, 12 to case.
JELLY, CURRANT		Pure, 2-pound cans, 24 to case, and in 1-pound jars, 24 to case.
LARD		Choice, made from leaf and trimmings only, in 5-pound cans net, hermetically sealed with solder, 12 cans to case; and the same quality of lard in 5-pound open top, commercial pails, 12 pails to case.
LISTERINE		14-ounce bottles, 12 to case.
LOBSTER		1-pound cans, 48 to case.
LYE, CONCENTRATED		1-pound cans, 48 to case.
MACARONI		1-pound packages, 24 to case.
METAL POLISH		Paste in 3-ounce tins, 144 to case.
MILK		Powder in 3-ounce boxes, 144 to case. Condensed or Evaporated, in 1-pound cans, 48 to case; or Australian (condensed), packed as required.
MOLASSES		Fancy New Orleans, in barrels, and in 1-gallon cans, hermetically sealed with solder, 6 cans to case.
MUSHROOMS		In $\frac{1}{2}$ cans, 50 to case.
MUSTARD	{ FRENCH GROUND	In 8-ounce bottles, 12 to case. $\frac{1}{2}$ -pound tins, 24 tins to case.
NEEDLES		Nos. 3 to 9, in papers, packed as required.
NUTMEGS		Whole, 65's to 70's, packed as required. (<i>B.</i>) in half barrels.
OATMEAL		Rolled, 2-pound cartons, 36 cartons to case; or 5-pound tins, 12 to case; or compressed, 30-ounce tins, 36 tins to case.
OIL, OLIVE		Quart bottles, 12 to case.
OLIVES		Quart and pint bottles, 12 to case.
OYSTERS		2-pound cans, 24 to case.
PAPER	{ LETTER NOTE	Good, and best quality, 5-quire packages, cased as required.
PEACHES		Best quality, 5-quire packages, cased as required.
PEARS		2½-pound and 3-pound cans, 24 to case.
PEASE, GREEN, AMERICAN		2-pound cans, 24 to case.
PENCILS, LEAD		Black, American manufacture (state the No.), packed as required.
PENHOLDERS		Wooden, with rubber holders, packed as required.
PENS, STEEL		Coarse, fine, and stub, gross boxes, packed as required.
PEPPER	{ CAYENNE CHILE COLORADO	Strictly pure, 2-ounce bottles, cased as required. Strictly pure, 8-ounce cans, packed as required.
PICKLES		Chow Chow, gherkins, and mixed, in pint jars, 12 to case; or in quart jars, 12 to case.
PINEAPPLES		2-pound cans, 24 to case.
PINS		12 pyramids to carton, packed as required.
PIPES, BRIERWOOD		Straight stem or No. 1 or 4, in cartons, packed as required.
PLUM PUDDING		2-pound cans, 12 to case. (Box, 72 to case.)
POLISH, SHOE	{ BLACK RUSSET	Bottle, 72 to case. (Box, 72 to case.) (Bottle, 72 to case.)
POTATOES, SWEET		3-pound cans, 24 to case.
PRESERVES		Choicest (state variety), 2-pound cans, 24 to case.
RAISINS		(State variety.) Quarter boxes, 4 to package.
RAZORS		Finest quality steel, packed as required.
RAZOR STROPS		(State variety.) 3 to carton, packed as required.
SALT, TABLE		In 3-pound bags, 20 to case; in 2-pound boxes, 48 to case; and in $2\frac{1}{4}$ -pound bottles, 12 bottles to case.
SARDINES		In $\frac{1}{2}$ tins, 100 to case.
SAUCE, CRANBERRY		Pure, in 2-pound cans, 24 to case.
SAUCE, TABLE		(State variety.) In $\frac{1}{2}$ -pint or pint bottles, 12 to case.
SAUERKRAUT		Best quality, 10-gallon kegs.
SAUSAGE	{ PORK VIENNA	In 2-pound cans, 24 to case.
SHOESTRINGS		Linen, black, tubular, best quality (state length). Porpoise, black, best quality (state length). In cartons, as required.
SHRIMPS		In 1-pound cans, 24 to case.
SIRUP	{ CANE MAPLE	Best quality in barrels, and in gallon cans, hermetically sealed with solder, 6 cans to case. Pure, half-gallon cans, hermetically sealed with solder, 8 cans to case.
SCOURING		10-ounce cakes, 72 to box.
SOAP	{ TOILET WHITE FLOATING	(State variety.) Cuticura, 72 cakes to box; Glycerine, 72 cakes to box; Lettuce, 48 cakes to box; Oatmeal, 48 cakes to box; Castile, 10 bars to box. 6-ounce cakes, 100 to box.
SOUP		(State variety.) Quart cans, 24 to case.
STARCH	{ CORN LAUNDRY	1-pound packages, 40 to case.
SUGAR, CUT LOAF		Hard, in barrels; in $\frac{1}{2}$ barrels; and 50-pound boxes, lined with heavy manila paper.
SUGAR, GRANULATED		Fine grain, in barrels; in $\frac{1}{2}$ barrels, lined with heavy manila paper; and in double sacks, 100 pounds, net.
SUGAR, POWDERED		Best quality, in $\frac{1}{2}$ barrels, and 50-pound boxes, lined with heavy manila paper.
TABLETS		Best letter and best note, packed as required.
TALCUM POWDER		Tins, 144 to case.
TANSAN WATER		As desired and packed as required.
TAPIOCA, GRANULATED		1-pound packages, 24 to case.

THREAD	COTTON LINEN	Black or white, Nos. 36, 40, and 50, in cartons, packed as required. Black or white, 200-yard spool, Nos. 30, 35, and 40, in cartons, packed as required.
	SILK	Black, 100-yard spool, sizes A, B, C, D, in cartons, packed as required.
TOBACCO, CHEWING		1-pound plug, commercial-size butts, cased as required.
TOBACCO, SMOKING		Granulated and plug cut (state variety), commercial-size packages and cases.
TOILET WATER		Best quality, pint bottle, 12 to case.
TONGUE, BEEF		Whole, 2-pound cans, 24 to case.
TOOTH POWDER		State variety and style package desired.
TOWELS		Bath (cotton), about 24 x 42 inches, and huckaback, about 21 x 42 inches, packed as required.
TOWELING		Unbleached, about 20 inches wide, packed as required.
WHEAT, ROLLED		In 2-pound, net tins lacquered; case 24 tins.
WITCH-HAZEL		In pint bottles, 12 to case.

STOPPAGES.

1075. When an officer has been overpaid, or is indebted to the United States for money or property, or has failed properly to account for the same, the chief of the bureau concerned will promptly notify him of the amount of his indebtedness or his failure to account. If after such notice he does not refund, or make satisfactory explanation, or take proper action within a reasonable time, the matter will be reported to the Secretary of War.—A. R., 1497.

1076. On the order of the Secretary of War, stoppages may be made against the pay of officers for overpayments, illegal disbursement, or loss through fraud or neglect of the public funds, and for deficiencies in, loss of, or damage to military supplies, unless proof be furnished that the deficiency, loss, or damage was not occasioned by any fault on their part.—A. R., 1498.

STREET CAR AND FERRY TICKETS.

1077. Street-car and ferry tickets are supplied to the Subsistence Department by the Quartermaster's Department, and are to be expended solely for messenger service in the public business.—A. R., 1231.

SUPPLIES FOR ARTILLERY SCHOOL AND THE SUBMARINE DEFENSE SCHOOL.

1078. The commandants of the Artillery School at Fort Monroe, Norfolk, Va., and the Submarine Defense School, at Fort Totten, N. Y., will make quarterly estimates to the War Department for such articles appertaining to the Subsistence Department as may be necessary for the school.—G. O. Nos. 109 and 145, A. G. O., 1901.

TABLE SHOWING ARTICLES, UNITS OF QUANTITY, PACKAGES, WEIGHTS, AND MEASURES.

1079. The subjoined table shows the units of quantity, sizes and styles of packages, net and gross weights, dimensions in inches and cubic feet, of various articles of subsistence stores purchased by the Subsistence Department:

Articles.	Units of quantity.	Sizes and styles of packages.	Net weights.	Average gross weights.	Dimensions in inches.	Cubic feet.
			Pounds.	Pounds.		
Bacon	Pound	Crate Case, 48 3/4-lb. cans Case, 8 9-lb. cans	100 36 72	127 66 103	41.5 x 23.5 x 6.75 23.5 x 12 x 9.5 32.75 x 12.87 x 11.5	3.960 1.550 2.810
Pork	Pound	Barrel	200	367	21.5 x 21.5 x 29	7.700
Beef:						
Salt	Pound	Barrel	200	352	30 x 22 x 22	8.400
Corned	2-lb. can	Case, 24		55	18.5 x 10.5 x 9.5	1.070
	2-lb. can	Case, 24		68	19.5 x 15.12 x 9.75	1.650
Roast	2-lb. can	Case, 24		70	24 x 12.87 x 10.25	1.830
Hash, corned beef	2-lb. can	Case, 24		62	18.5 x 13.25 x 9.75	1.383
Beef and vegetable stew	1 ration can 2 ration can	Case, 24 Case, 12		63	19.75 x 12.75 x 9.5	1.384
Fish, cod, dried	Pound	Box	40	45	24 x 13 x 16	1.083
Fish, mackerel, pickled	Pound	10-lb. kit	10	22	7 x 7 x 12	0.340
Fish, salmon	1-lb. can	Case, 48		70	10 x 13 x 20	1.504

Table showing articles, units of quantity, packages, weights, and measures—Continued.

Articles.	Units of quantity.	Sizes and styles of packages.	Net weights.	Average gross weights.	Dimensions in inches.	Cubic feet.
			<i>Pounds.</i>	<i>Pounds.</i>		
Flour, straight	Pound	Barrel	196	216	28 x 21 x 21	7.145
	Pound	Double sack	100	101	22 x 18 x 10	2.291
	Pound	40 1-lb. cartons	40	57	11.5 x 14 x 27	2.515
Hard-bread	Pound	Box	50	65	14 x 14 x 27.5	3.119
	Pound	Barrel	200	218	18 x 18 x 28	5.250
Corn meal	Pound	Double sack	100	101	6 x 9 x 36	2.375
Baking powder	Pound	Case, 24 ½-lb. cans	12	22	10 x 9 x 12	0.625
Hops	Pound	Case, 60 8-oz. pkgs	30	40	19.37 x 14.62 x 10	1.630
Yeast, dried or compressed.	Pound	Box	5	6 ½	14 x 5.5 x 3.5	0.156
Beans	Pound	Double sack	100	101	18 x 16 x 14	2.074
Beans, baked	1-lb. can	Case, 48	49	10.5 x 11.25 x 15.5	1.009	
	3-lb. can	Case, 24	70	11 x 14 x 19	1.680	
Pease	Pound	Double sack	100	101	6 x 19 x 36	2.375
Rice	Pound	Double sack	100	101	6 x 19 x 36	2.375
Hominy, coarse	Pound	Barrel	200	218	18 x 18 x 28	5.250
Hominy, fine	Pound	Case, 24 2-lb. cartons	48	60	6.5 x 17 x 23	1.271
Potatoes, fresh	Pound	Barrel	160	178	29 x 20 x 20	6.712
Potatoes, desiccated (granulated).	Pound	Sack	100	101	21 x 16 x 16	3.111
Potatoes, desiccated (sliced).	Pound	Case, 2 20-lb. tins	40	62	23.75 x 12.87 x 12.87	2.278
Onions, fresh	Pound	Case, 2 20-lb. tins	40	72	27 x 14. 25 x 15	3.339
Onions, desiccated	Pound	Barrel	145	163	28.5 x 19 x 19	5.963
	Pound	Sack	100	101	31 x 15 x 15	4.036
	Pound	Case, 2 20-lb. tins	40	62	23.75 x 12.87 x 12.87	2.278
Tomatoes	2½-lb. can	Case, 24	70	11 x 14 x 18.5	1.648	
	3-lb. can	Case, 24	70	11 x 14 x 19	1.693	
	Gal. can	Case, 6	56	8 x 14 x 21	1.361	
Prunes	Pound	Box	50	56	20 x 11.5 x 10.5	1.397
	Pound	Box, 8 5-lb. tins	40	58	12 x 14 x 14.25	1.500
Apples, evaporated	Pound	Box	50	58	23 x 12 x 12	1.916
Peaches, evaporated	Pound	Box, 8 5-lb. tins	40	65	10 x 14.25 x 26.50	2.250
Jam	2-lb. can	Box, 8 5-lb. tins	40	56	20 x 12 x 10.5	1.458
Coffee, green	Pound	Case, 24	50	61	14 x 14.25 x 18	1.840
Coffee, roasted and ground.	Pound	Sack	*130	*131	12 x 23 x 34	5.430
Tea, black, Oolong	Pound	Case, 6 6-lb tins	36	53	9 x 15 x 23	1.796
Tea, black, E. B.	Pound	10-lb. caddy, 4 to case	40	87	12.5 x 23 x 26	4.325
Tea, green, G. P.	Pound	12-lb. caddy, 4 to case	48	95	12.5 x 23 x 26	4.325
Tea, green, Y. H.	Pound	17-lb. caddy, 3 to case	51	87	12.5 x 12.5 x 37	3.340
Tea, green, Japan	Pound	15-lb. caddy, 3 to case	45	90	13.5 x 13.5 x 40	4.218
Sugar	Pound	15-lb. caddy, 4 to case	60	88	23 x 24.25 x 13	4.555
	Pound	Barrel	300	330	30 x 24 x 24	10.000
	Pound	Double sack	100	102	26 x 15 x 10	2.260
Vinegar	Gallon	Barrel	600	600	21 x 21 x 30.5	7.781
Pickles, cucumber	Gallon	½ bbl	245	29.5 x 21.25 x 21.25	7.709	
	Gallon	½ bbl. of 16 gals.	154	22.5 x 16 x 16	3.333	
	Gallon	10-gal. keg	106	21.5 x 14.75 x 14.75	2.707	
Salt, issue	Pound	Barrel	280	300	29 x 21 x 21	7.400
Pepper, black	Pound	Double sack	100	102	19 x 18 x 12	2.380
Soap	Pound	Case, ½-lb. tins	25	46	14.75 x 9 x 11.75	0.903
Candles, 6's	Pound	Box, 60 1-lb bars	60	68	9.5 x 15.5 x 17	1.450
Emergency ration	Pound	Box	40	48	18.5 x 11 x 9.5	1.120
Salt, rock	Pound	Case, 60	78	16.25 x 16 x 11.25	1.690	
	Pound	Barrel	280	300	29 x 21 x 21	7.400
	Pound	Sack	100	101	24.5 x 16.5 x 10.75	2.515
Candles, lantern	Pound	Box	40	48	10 x 12 x 19	1.319
Matches, safety	Box	Case, 5 gross	36	7.5 x 17 x 28.5	2.059	
Paper, toilet	Package	Box, 100	100	28 x 15.5 x 18	4.520	
	Roll	Box, 100	95	21.5 x 19.5 x 20.5	4.973	
Apples	2½-lb. can	Case, 24	68	11 x 14 x 18	1.670	
	3-lb. can	Case, 24	65	18.5 x 13.75 x 10.5	1.645	
Apricots	Gal. can	Case, 12	100	21 x 13.5 x 15	2.460	
	2½-lb. can	Case, 24	66	18.25 x 13 x 10.5	1.441	
Asparagus	3-lb. can	Case, 24	70	18.5 x 13.75 x 10.5	1.545	
Bacon, breakfast	Pound	Case, 24	66	10 x 14 x 17	1.420	
Basins, hand	Number	Crate	100	127	24.75 x 19.75 x 13.25	3.890
Beans, stringless	2-lb. can	Case, 24	30	23.25 x 12.37 x 4.75	0.800	
Beef, chipped	1-lb. can	Case, 48	45	14.75 x 11 x 10	0.938	
Beef, extract	4-oz. jar	Case, 12	57	19.37 x 13.87 x 10.5	1.630	
Blacking, shoe	4-oz. box	Box, 72	9½	11 x 8.75 x 4	0.223	
Blanco	8-oz. box	Case, 72	26	16.25 x 12 x 5.5	0.621	
Bluing, ball	2-oz. box	Case, 144	57	10 x 10 x 21	1.215	
			30	16.5 x 10 x 9	0.859	

*About.

*Table showing articles, units of quantity, packages, weights, and measures—
Continued.*

Articles.	Units of quantity.	Sizes and styles of packages.	Net weights.	Average gross weights.	Dimensions in inches.	Cubic feet.
			Pounds.	Pounds.		
Blining, powdered	2-oz. box	Case, 144		10	20 x 10 x 6	0.694
Borax, powdered	Pound	Case, 24	24	35	5 x 11 x 21	0.667
Brooms, whisk	Number	Case, 72		44	28.5 x 13 x 15.5	3.323
Brushes, blacking, daubers	Number	Case, 144		47	20.75 x 15.25 x 9.25	1.739
Brushes, blacking, without daubers	Number	Case, 72		65	20 x 20 x 14	3.241
Brushes, hair	Number	Case, 150		51	22.25 x 20 x 10.75	2.769
Butter	Pound	Case, 24 3-lb cans	72	102	21.5 x 14.5 x 15.5	2.798
	Pound	Firkin, 60 2-lb. rolls	100	172	23.37 x 14.5 x 17.75	2.770
	Pound	Case, 16 2-lb jars	32	116	24 x 16.5 x 14.75	3.380
Candies	Pound	Case, 24 1-lb. boxes	24	41	11.5 x 13 x 14.75	1.158
Cheese, American	Pound	Box, 4 cheeses	36	40	18 x 18 x 7.5	1.400
Cheese, Edam	Number	Box	12	58	12 x 13 x 19	1.715
Cherries	2½-lb. can	Case, 24		72	12 x 14 x 18	1.750
Chocolate, plain	Pound	Box	12	15	7.5 x 7.5 x 10.75	0.361
Chocolate, vanilla	Pound	Box	12	15	5.5 x 8.5 x 12.25	0.332
	Number	Box, 50's (20 boxes to case)		32	20 x 14 x 12	1.944
Cigars	Number	Box, 100's (10 boxes to case)		38	14 x 14 x 15.5	1.758
Cinnamon, ground	Pound	Case ½-lb. tins	6	12½	7.5 x 7.5 x 7	0.280
Clothespins	Number	Box, 5 gross		22	20.5 x 9.5 x 7	0.800
Cloves, ground	Pound	Case, ½-lb. tins	6	12½	7.5 x 7.5 x 7	0.280
Cocoa, breakfast	Pound	Case, 12 ½-lb. tins	6	10	5 x 9.5 x 10.75	0.285
Coffee, extra, Java	Pound	Mat	*65	68	31 x 11.5 x 11.5	2.370
Coffee, extra, Mocha	Pound	Mat	*40	45	22.12 x 13 x 7.75	1.290
Corn, green	2-lb. can	Case, 24		46	10.5 x 11.5 x 16	1.120
Crabs	2-lb. can	Case, 24		48	9 x 12 x 18	1.128
Crackers, ginger	Pound	Case, 24 1-lb. cartons		35	16 x 13.37 x 11.25	1.400
Crackers, oyster	Pound	Case, 24 1-lb. cartons		35	20.75 x 19.5 x 14.25	3.340
Crackers, soda	Pound	Case, 24 1-lb. cartons		35	20.75 x 14.25 x 12.75	2.180
Crackers, ginger	Pound	Case, 12 2-lb. tins		45	17 x 13.5 x 11	1.460
Crackers, oyster	Pound	Case, 12 2-lb. tins		50	21 x 16.5 x 13.5	2.710
Crackers, soda	Pound	Case, 12 2-lb. tins		50	21 x 16.5 x 13.5	2.710
Crackers, ginger	Pound	Case, 6 5-lb. tins	30	62	10 x 18 x 24	2.500
Crackers, soda	Pound	Case, 6 5-lb. tins	30	67	11 x 20.75 x 29.25	3.920
Currants	Pound	Case, 12 2-lb. tins	24	37	9 x 10.5 x 15	0.840
Electro-silicon	Box	Case, 144 3-oz. boxes		35	18.75 x 11.5 x 11.75	1.466
Envelopes, letter	Number	Case, 3,000		41	21.5 x 18.5 x 9	2.072
Extract of clams	Pint car	Case, 48		70	20 x 13.5 x 10	1.562
Farina	Pound	Case, 24	24	29	19.5 x 13.5 x 4.87	0.740
Flavoring extract	2-oz. bot.	Case, 24		15	7.5 x 8 x 12.5	0.434
Flour, family	Pound	Barrel	196	216	28 x 21 x 21	7.145
	Pound	Double sack	100	102	26 x 20 x 9	2.708
Gelatine	2-oz. pkg	Case, 48		13	9.25 x 11 x 9	0.530
Gingerale	Pint bot	Btl., 120		240	28 x 18.5 x 18.5	5.545
Ginger, ground	Pound	Case, 24 ¼-lb. tins	6	12½	7.5 x 7.5 x 7	0.230
Ham, deviled	½-lb. can	Case, 24		19	6 x 10.5 x 13.5	0.491
Ham, dry-salt cure	Pound	Tierce	225	376	31.5 x 24.12 x 24.12	10.610
Ham, sugar-cured	Pound	Crate	100	127	27.75 x 15.75 x 15.75	3.980
Ink, black	3-oz. bot.	Case, 24		30	6 x 15.25 x 17	0.309
Ink, indelible	½-oz. bot.	Case, 12		50	10 x 11.5 x 16	1.064
Jelly, currant	2-lb. can	Case, 24		53	8 x 13.5 x 19.75	1.135
Lard	Can	Case, 12 5-lb. cans	60	80	17.5 x 14.25 x 11.25	1.620
	Pail	Case, 12 5-lb. pails	60	80	26.75 x 20.62 x 8.5	2.710
Listerine	14-oz. bot.	Case, 12		27	15.5 x 11.5 x 9	0.928
Lobster	1-lb. can	Case, 48		70	10 x 13.5 x 20	1.562
Lye, concentrated	1-lb. can	Case, 48		56	19.25 x 12.25 x 6.5	0.887
Macaroni	Pound	Case, 24 1-lb. cartons	24	30	9.5 x 9.75 x 19.75	1.062
Metal polish	3-oz. tin or 3-oz. box	Case, 144		51	13 x 7.5 x 19.5	1.100
Milk, condensed	1-lb. can	Case, 48		63	7.75 x 13.25 x 20	1.215
Milk, evaporated	1-lb. can	Case, 48		60	7.75 x 13.25 x 20	1.108
Molasses	Gallon	Barrel	600	22	22 x 22 x 35	9.803
Mushrooms	½ can	Case, 6		88	11.5 x 18 x 12.75	1.304
Mustard, French	8-oz. bot.	Case, 50		70	15.5 x 15.5 x 9.75	1.360
Mustard, ground	Pound	Case, 12		20	13 x 10 x 6	0.450
Oatmeal "B"	Pound	Case, 24 ½-lb. cans	12	21	20.5 x 10 x 5	0.593
Oatmeal, rolled	Pound	½ bbl	100	111	24 x 17 x 17	4.010
	Pound	Case, 36 2-lb. cartons	72	86	26 x 18.5 x 12.5	3.480
Oatmeal, compressed	Pound	Case, 12 5-lb. tins	60	83	8.25 x 18 x 24	2.062
Oil, olive	Pound	Case, 36 30-oz. tins	67½	91	25.75 x 11.5 x 11	1.890
Olives	Quart bot.	Case, 12		37	10.5 x 15.5 x 14	1.320
	Pint bot	Case, 12		65	10.75 x 16.5 x 24	2.291
		Case, 12		63	10.75 x 18 x 14	1.567

Table showing articles, units of quantity, packages, weights, and measures—Continued.

Articles.	Units of quantity.	Sizes and styles of packages.	Net weights.	Average gross weights.	Dimensions in inches.	Cubic feet.
Oysters	2-lb. can	Case, 24	46	10 x 11.5 x 15.75	1.048	
Paper, letter	Quire	Case, 85 quires	65	22.25 x 12 x 9.75	1.507	
Peaches	(2½-lb. can	Case, 24	64	18.25 x 13 x 10.5	1.441	
Pears	(3-lb. can	Case, 24	72	18.5 x 13.75 x 10.5	1.545	
Pease, green, American	2-lb. can	Case, 24	64	18.25 x 13 x 10.5	1.441	
Pepper, Cayenne	Pound	Case, 24 2-oz. bottles	3	18.5 x 13.75 x 10.5	1.545	
Pickles	Pint jar	Case, 12	13	10 x 11.5 x 16	1.064	
Pineapples	Quart jar	Case, 12	50	13.25 x 5.5 x 5	0.220	
Plum pudding	2-lb. can	Case, 24	46	9.5 x 12 x 15.5	1.022	
Polish, shoe	Box or bottle	Case, 12	70	11 x 14 x 18	1.603	
Potatoes, sweet	3-lb. can	Case, 72	33	10 x 11.5 x 16	1.064	
Preserves, damson	2-lb. can	Case, 24	72	19.25 x 12.75 x 6.25	0.887	
Raisins	Pound	Case, 24	72	16 x 7 x 31	2.010	
Salt, table	Pound	Quarter box	50	18.5 x 13.75 x 10.5	1.545	
Sardines	¼-lb. bottle	Case, 20 3-lb. bags	60	10 x 10 x 2.25	0.261	
Sauce, cranberry	2-lb. can	Case, 48 2-lb. boxes	96	7 x 13 x 25.75	1.355	
Sauce, Worcestershire	½-pt. bottle	Case, 12	27	14 x 18 x 19.5	2.843	
Sauce, tomato catsup	Pint bottle	Case, 100	75	18.5 x 16.5 x 23	4.062	
Sauerkraut	Pound	Case, 24	46	7 x 14 x 24	1.361	
Sausage	2-lb. can	Case, 12	22	10 x 11.5 x 16	1.064	
Shrimps	1-lb. can	Case, 12	27	8 x 7.5 x 7	0.240	
Sirup, cane	(Gallon)	Barrel (50-gallon)	93	14 x 10.5 x 10	0.850	
Sirup, maple	(Gallon)	Case, 6 gallon cans	60	19.25 x 15 x 9.75	1.630	
Soap, white floating	Gallon	Case, 8 ½-gal. cans	57	8.5 x 11.5 x 15.5	0.879	
Soap, scouring	Cake	Case, 100	76	21.5 x 14.5 x 8.5	1.532	
Soap, toilet, Cuticura	10-oz. cake	Box, 72	70	9 x 15.5 x 20	1.614	
Soap, toilet, Glycerine	Cake	Box, 72	52	10 x 11.5 x 12.75	0.849	
Soap, toilet, Lettuce	Cake	Box, 72	22	7 x 9 x 13.25	0.483	
Soap, toilet, Oatmeal	Cake	Box, 48	24	15.5 x 9.25 x 8	0.660	
Soap, toilet, Castile	Pound	Box, 48	21	7.75 x 12.5 x 12	0.673	
Soup, assorted	Quart can	Box, 10 bars	26	18.5 x 9.5 x 8.5	0.870	
Starch, corn	Case, 24	40	45	14.75 x 11.75 x 9.75	0.980	
Starch, laundry	Pound	Case, 40 1-lb. pkgs	40	11 x 13.5 x 18	1.546	
Sugar, cut loaf	Pound	Case, 40 1-lb. pkgs	40	9 x 14.5 x 16.5	1.245	
Sugar, granulated	Pound	Barrel	* 245	50	14.5 x 16.5	1.245
Sugar, powdered	Pound	Half barrel	100	* 265	29 x 24.5 x 24.5	10.073
Talcum powder	Pound	Box	50	114	24 x 19.5 x 19.5	5.281
Tapioca, granulated	Pound	Barrel	* 340	68	18.5 x 13.75 x 10.5	1.645
Tobacco, chewing	Pound	Half barrel	100	* 360	29 x 24.5 x 24.5	10.073
Tobacco, smoking, Durham	Pound	Double sack	100	110	22.5 x 17.25 x 17.25	3.874
Tobacco, smoking, Lone Jack	Pound	Half barrel	100	101	30 x 8 x 15.5	2.152
Tobacco, smoking, Seal of N. C.	Pound	Box	50	110	22.5 x 17.25 x 17.25	3.874
Tobacco, smoking, Vanity Fair	Pound	Box, 144	57	57	18.25 x 13 x 10.5	1.441
Toilet water	Pint bot	Case, 24 1-lb. pkgs	70	28 x 15 x 9	2.187	
Tongue, beef	Pint bot	Case, 12	24	32	5 x 13.5 x 21	0.820
Tooth powder	Pound	Butt	28	34	7 x 13.5 x 13.5	0.738
Wheat, rolled	Pound	Box	25	34	12 x 14 x 24	2.333
Witch-hazel	Pint bot	Box	25	47	11.5 x 13 x 21.5	1.497
		Box	25	42	12 x 14 x 24	2.333
		Box	25	54	7.5 x 16 x 22	1.305
		Case, 12	31	16 x 11.5 x 11.5	1.225	
		Case, 12	38	7.5 x 12 x 18	0.937	
		Box, 144	51	18.25 x 15.5 x 9.5	1.555	
		Case, 24, 2-lb. tins	48	15.25 x 18.75 x 19.25	3.170	
		Case, 12	33	14.25 x 10.5 x 10.5	0.909	

* Average.

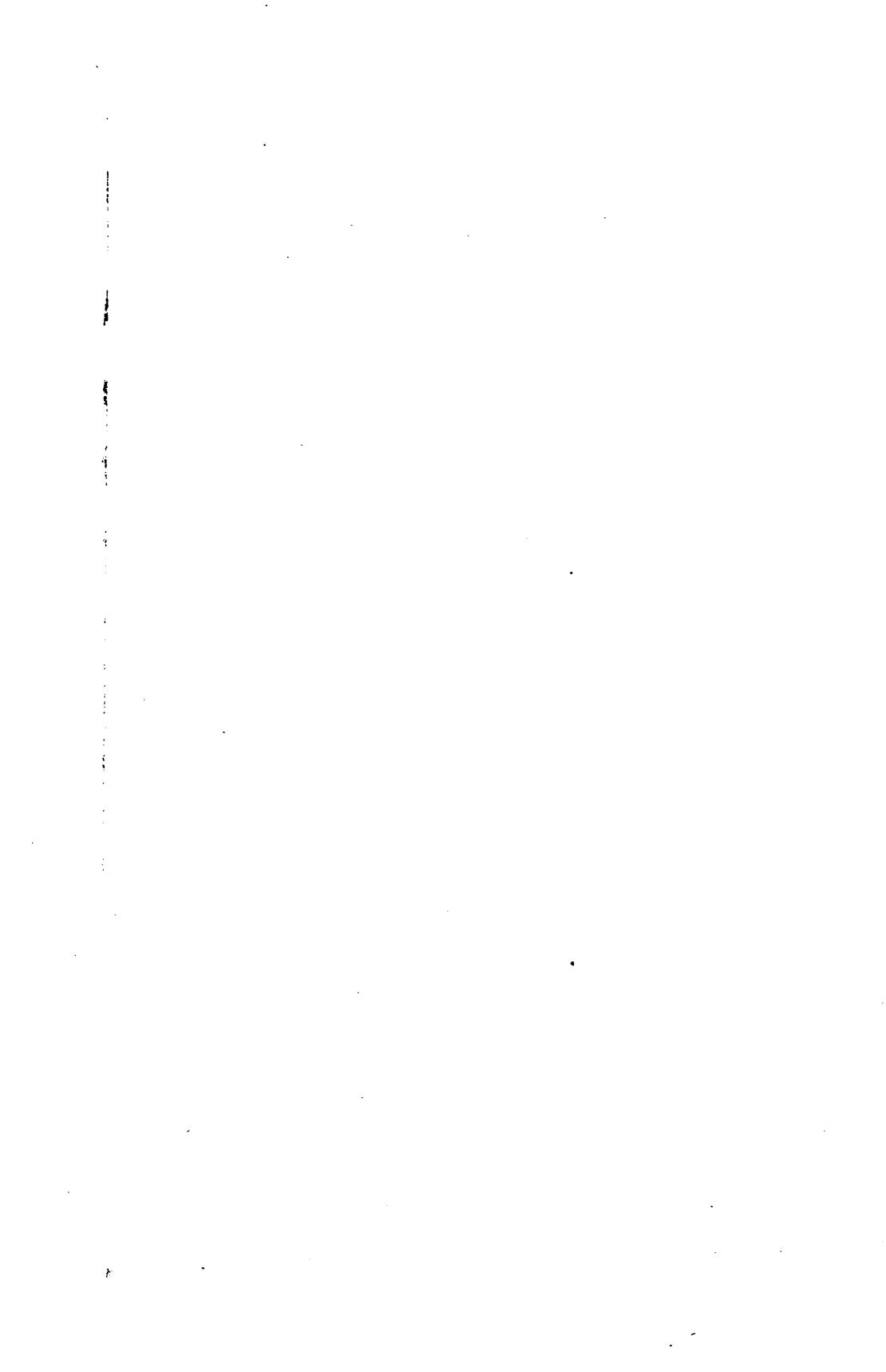
TRANSPORTATION AND COMMUTATION ORDER.

1080. The Quartermaster's Department issues transportation to a person requiring transportation upon the presentation of an order from competent authority; and if commutation of rations is to be paid, the disposition of the order is prescribed in that event.—A. R., 1203, 1211.

TYPEWRITING MACHINES.

1081. Typewriting machines should not be purchased singly unless such action is made necessary by the needs of the service. In such cases authority should be obtained from the Commissary General for the purchase. All purchasing officers of the Subsistence Department will report monthly to the Commissary General, for the information of the Secretary of War, the numbers and kinds of typewriting machines purchased by them and the prices paid therefor.—*Cir. No. 28, A. G. O., 1901.*

1082. To secure greater economy and efficiency in the use of typewriting machines in the Army, a suitable record will be kept by officers accountable for such machines showing the kind, number, and date of purchase or receipt of each machine; character of repairs made to each, with date and cost of same; date of inspection, condemnation, sale, or other disposition. In every requisition for the repair of a typewriting machine the repairs needed will be definitely stated by the officer under whose direction the machine is in use, with date of purchase or receipt of the machine; date, nature, and total cost of all previous repairs, and that the repairs required were not caused through lack of proper care on the part of the operator. This requisition and statement will be attached to the voucher.—*Cir. No. 13, A. G. O., 1897.*



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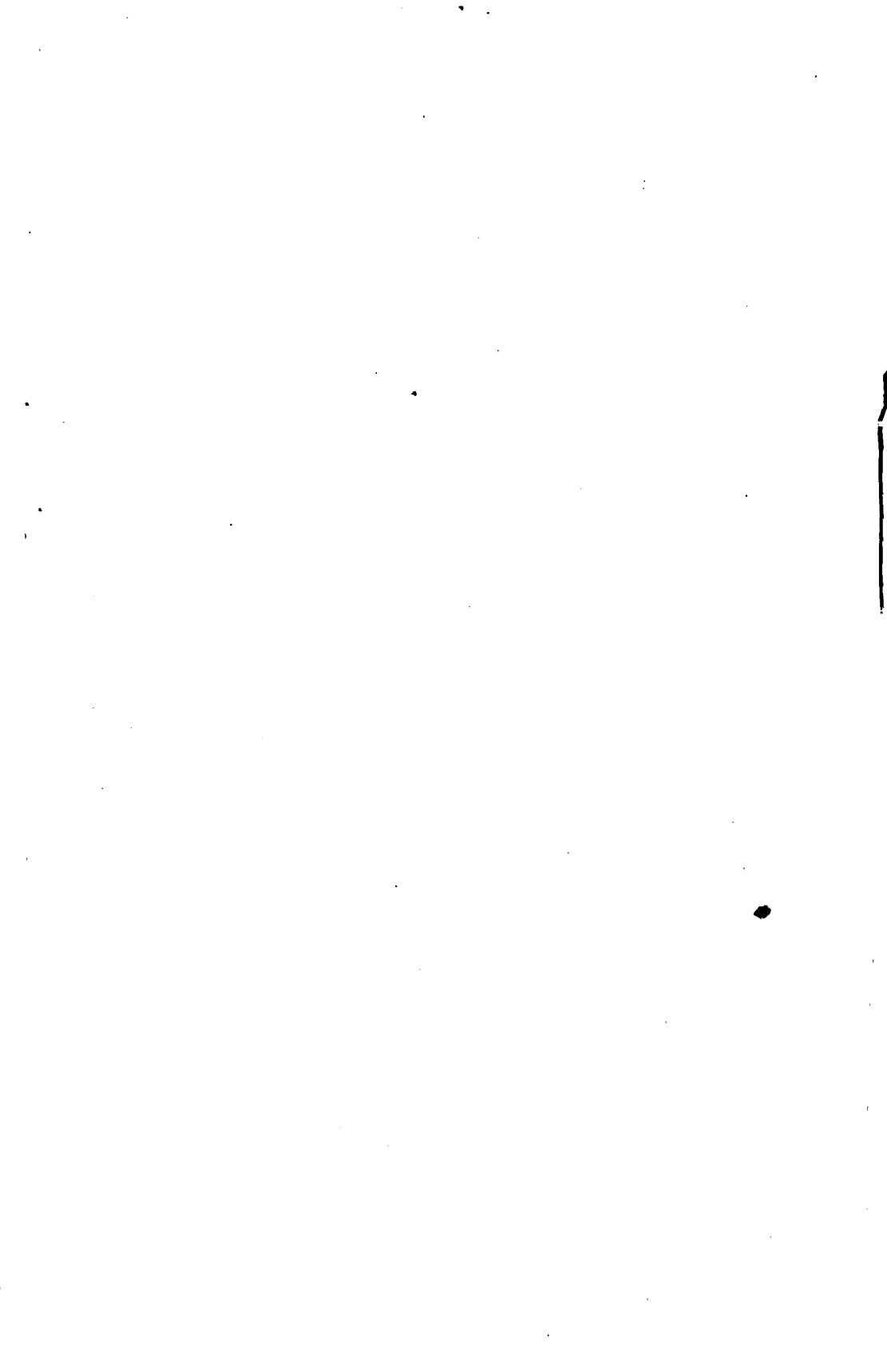
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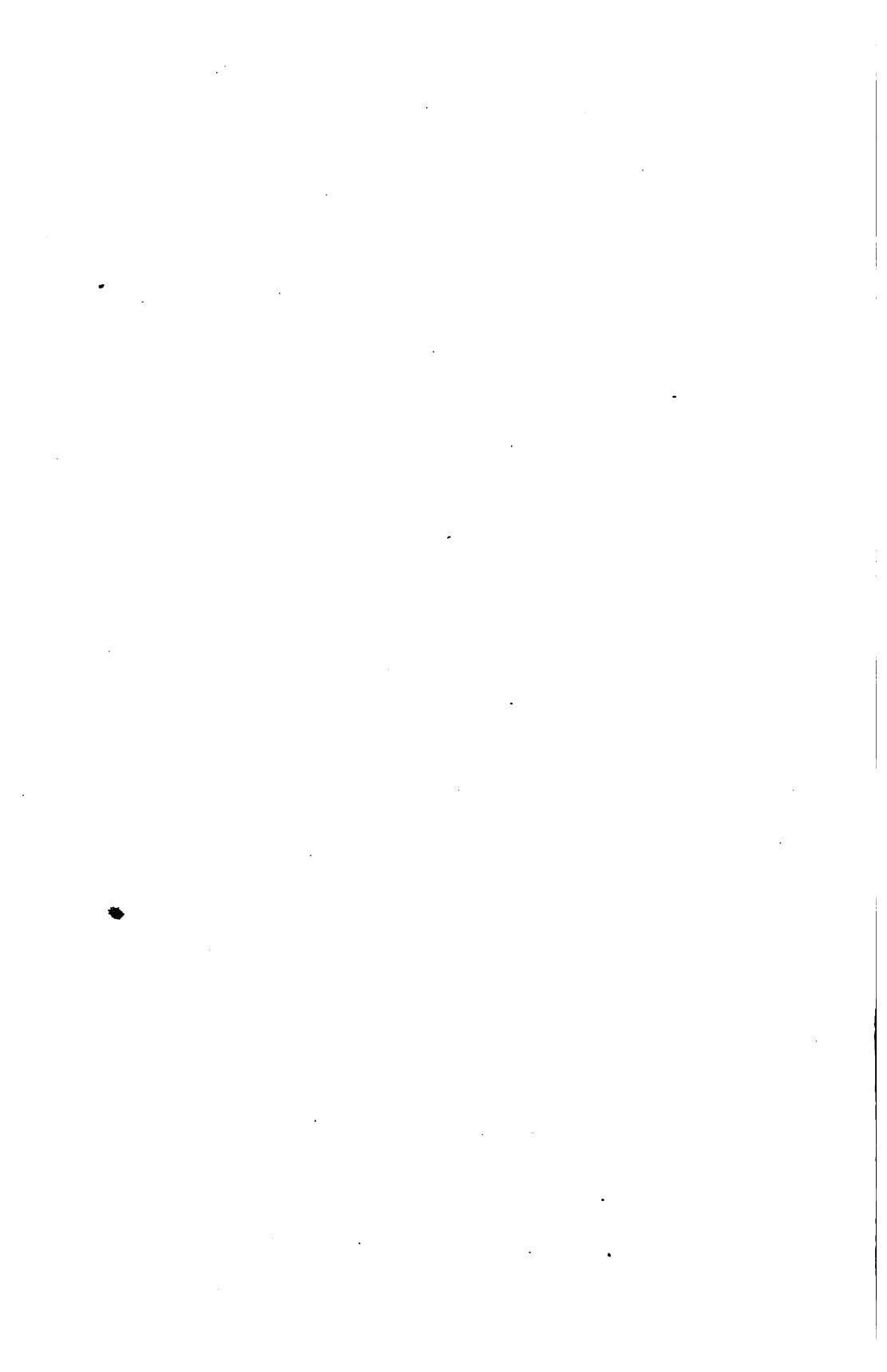




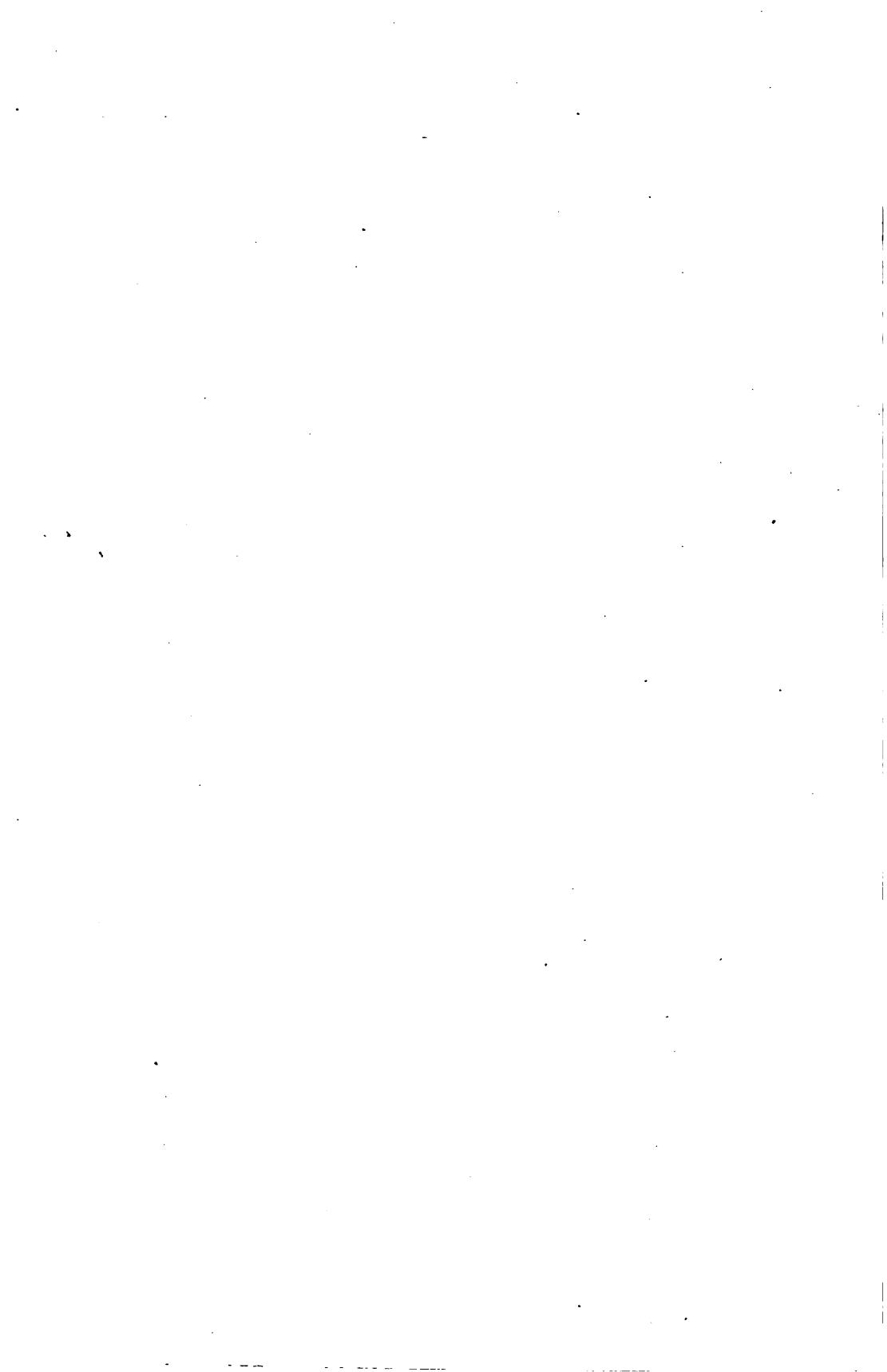


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